



# *Ugu District Municipality*

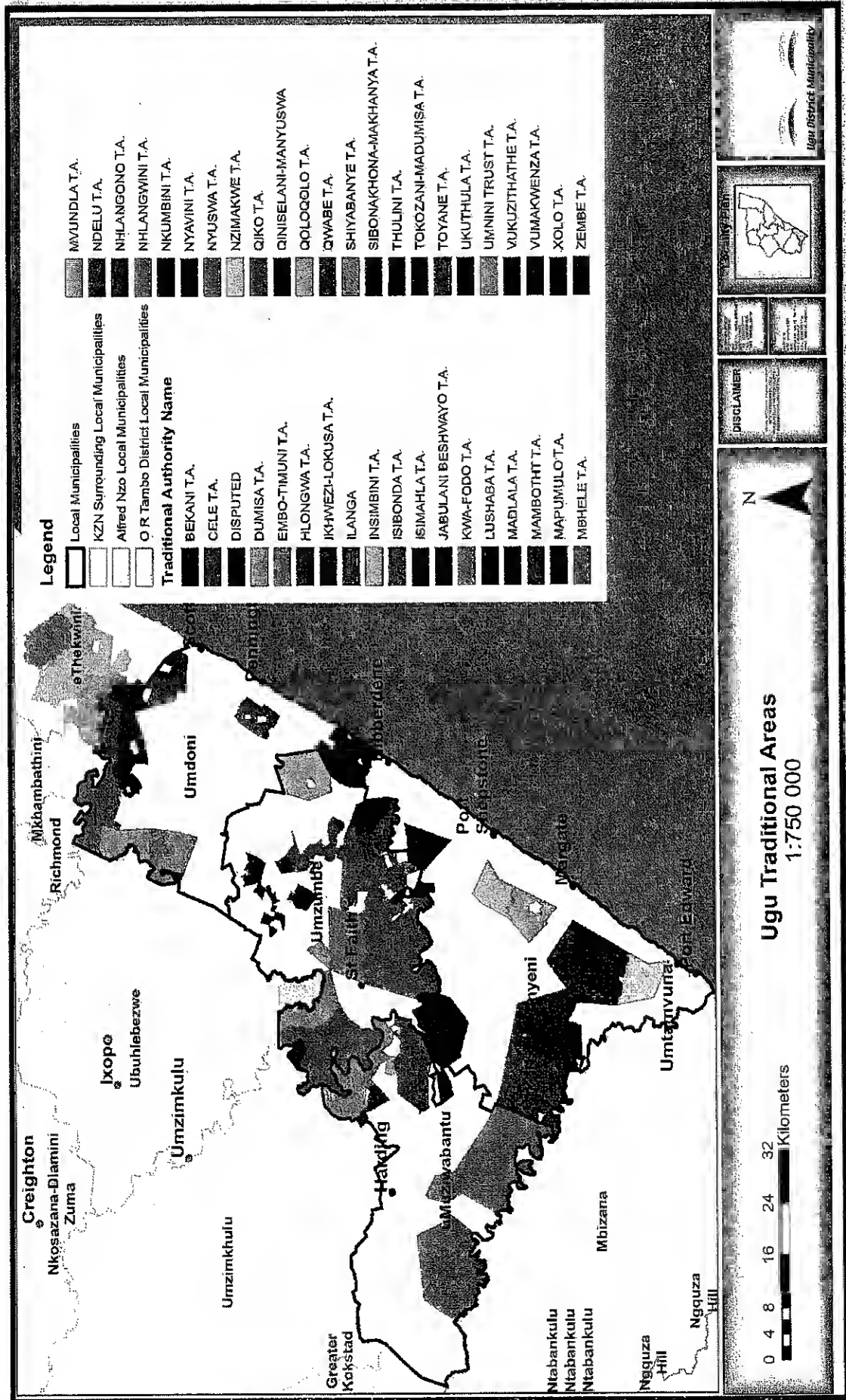
# **FINAL BUDGET 2020/2021**

# TABLE OF CONTENTS

| No.  | Description   | Page No. |
|------|---|----------|
| 1.   | Vision and Mission  | 1        |
| 2.   | Executive Summary   | 2-16     |
| 3.   | Council resolution  | 17       |
| 4.   | <b>Schedule A1 Budget Tables Supporting Documentation</b>                   |          |
| 4.1  | Table A1 – Draft budget summary   | 18       |
| 4.2  | Table A2 – Financial performance (rev & exp by std classification)          | 19       |
| 4.3  | Table A3 – Financial performance (rev & exp by municipal vote)              | 20       |
| 4.4  | Table A4 – Financial performance (revenue & expenditure)                    | 21       |
| 4.5  | Table A5 – Capital expenditure by vote, standard classification and funding | 22       |
| 4.6  | Table A6 – Financial position   | 23       |
| 4.7  | Table A7 – Cash flows   | 24       |
| 4.8  | Table A8 – Cash backed reserves   | 25       |
| 4.9  | Table A9 – Asset management   | 26-28    |
| 4.10 | Table A10 – Basic service delivery measurement                              | 29       |
| 5.   | Other Supporting Tables (SA1-SA37)  | 30-72    |
| 6.   | Capital Budget 2020/2021  | 73-74    |
| 7.   | Equitable share   | 75       |
| 8.   | Tariff of Charges 2020/2021   | 76-89    |
| 9.   | <b>Other Supporting Documentation</b>                                       |          |
| 10.  | Budget policy   | 90-132   |
| 11.  | Free Water Services Policy  | 133-137  |
| 12.  | Credit Control & Debt Collection Policy                                     | 138-154  |
| 13.  | Indigent support Policy   | 155-162  |
| 14.  | Cash and Investment Policy  | 163-178  |
| 15.  | Funding and Reserves Policy   | 179-189  |
| 16.  | Borrowing Policy  | 190-202  |
| 17.  | Supply Chain Management Policy  | 203-276  |
| 18.  | Asset Management Policy   | 277-299  |
| 19.  | Virement Policy   | 300-307  |
| 20.  | Quality Certificate   | 308      |



# EXECUTIVE SUMMARY



Map 1.1.2: Ugu District Traditional Authorities

Source: Ugu District GIS, 2018

## **BACKGROUND**

In compliance with the Local Government Municipal Systems Act, 32 of 2000, the Ugu District Council adopted a five-year Integrated Development Plan in June 2018. This plan is meant to provide a basis for both public and private sector investment in the district and is reviewed on an annual basis.

### **1.1 Who Are We?**

Ugu District Municipality is a category C municipality which is a municipality that has municipal executive and legislative authority in an area that includes more than one municipality. It is 4 908 km<sup>2</sup> in extent and boasts a spectacular coastline of 112 kilometres, which forms its Eastern border. The region is bordered on the North by the eThekweni, in the West by Umgungundlovu and Harry Gwala District municipalities and on the Southern side shares its borders with the Eastern Cape Province. The municipality consists of 85 municipal wards, which culminate into four local municipalities, namely Ray Nkonyeni, Umuziwabantu, Umzumbe and Umdoni. Ugu District municipality has forty (40) traditional council areas within its jurisdictional area and these are:

*Table 1.1.1.1 Key Demographic Information and Service levels*

| Municipality | Tribal Authority Area  |
|--------------|--|
| Umdoni       | Mbele; Qiko; Zembeni; Izimpethuzendlovu; Emandleni; Ukuthula; AmaNyuswa; Cele; and Malangeni.  |
| Umzumbe      | Bbekani; Cele P; Nhlanguwini; Mabhelani; KwaBombo; Nyavini; Ndelu; Hlongwa; Thulini; Qwabe N; Cele K; Dungeni; Emadungeni; Qoloqolo; Qwabe P; and Hlubi. |
| Ray Nkonyeni | Qiniselani/Manyuswa; Mavundla/Nkumbini; Cele/Vukuzithathe; Xolo; Nzimakwe; Mavundla; Nsimbini; Lushaba; and Madlala.                                     |
| Umuziwabantu | Kwa-Fodo; Thokozani/Madumisa; Jabulani/Besbwayo; Mbotho; Jali/Nhlangano; and Maci/Isibonda.  |

Source: Ugu District CoGTA, 2018

The statistics, shows that the Ray Nkonyeni Municipality is the district's economic hub. Ugu District Municipality's main economic sectors are Wholesale, retail trade and Tourism; Finance, insurance, real estate and business services; Community, social and personal services; Manufacturing; Construction; Transport, storage and communication; Agriculture, hunting, forestry and fisheries; and Electricity, gas and water supply; and Mining and quarrying. Commercial agriculture in the district produces one-fifth of all bananas consumed in South Africa, with numerous companies successfully exporting these and other products to some of the most exclusive packers in the United Kingdom. Ugu District is the proud owner of Blue Flag Status beaches, which has marked tourism as a major economic cultivator. The improvement of its infrastructure, education, health, and recreational facilities contributes immensely to its appeal. The nurturing of the local economy highly features tourism and agriculture and includes the district's very own Ugu Jazz Festival. It also includes other renowned annual activities, such as the Africa Bike Week, which has gained momentum worldwide.

### 1.1.1 Demographics Overview

According to the Stats SA Community Survey 2016, the total population of the Ugu District Municipality area of jurisdiction is 753 336 with a growth rate of 0.042. The district has a relatively young population with the children and youth making up 38.7% of total population. The dominant population group is Africans making up 90% of the total population. Indians, Coloureds and Whites makes up the other 10% of the population. Table 1.1.1.1: shows Key Demographic Information and Service Levels. The sex ratio as per 2011 census is 92 males per 100 females.

Table 1.1.1.1 Key Demographic Information and Service levels

| Population                             |         | Economic Profile           |                  |
|--|---------|----------------------------|------------------|
| Total Population                       | 753 336 | Total Number of Households | 175 146          |
| Young (0-14)                           | 286 823 | Average Household Size     | 4 (persons / hh) |
| Working age (15-64)                    | 433 417 | Access to Piped Water      | 125 308          |
| Elderly (65+)                          | 33 097  | Access to Electricity      | 149 224          |
| Area in km <sup>2</sup>                | 4 908   | Access to Sanitation       | 124 354          |
| Population Density per km <sup>2</sup> | 153.49  | Unemployment(official)     | 29.1             |
| Growth Rates                           | 0.042   | Unemployment Rate (Youth)  | 36,0             |
| Total Fertility Rate                   | 67.5    | Main Occupation Sector     | Formal sector    |
| Total Mortality Rate                   | 6.0     | Indigent Households        | 25 750           |
| Sex Ratio (male/100 women)             | 92      | Social Grants Recipients   | 288 728          |
| Dependency Ratio                       | 0.74    | Literacy Rate              | 78               |

Source: Stats SA Community Survey, 2016

The Ugu District Municipality area of jurisdiction has a total number of 175 146 households with an average size of five persons per household. In terms of access to basic service delivery 67% of the households has access to water; 74% have access to electricity and 91% has access to sanitation.

### UGU'S VISION

"To ensure all our communities have access to quality drinking water, decent sanitation, sustainable economic opportunities underpinned by the active participation of our citizens in exemplary government"

### **UGU'S MISSION**

"By 2035 Ugu District Municipality will provide adequate access to basic services in an efficient and sustainable manner, enhancing the quality of its citizens in an inclusive progressive economy."

### **UGU DISTRICT MUNICIPALITY'S DEVELOPMENT PRIORITIES**

1. Infrastructure investment
2. Economic and Sector Development
3. Financial Viability
4. Education and Skills development
5. Institutional integration and coordination
6. Centralised planning
7. Reduce HIV & AIDS
8. Clean environment
9. Peace and stability.

### **ORGANISATIONAL STRATEGIC OBJECTIVES**

1. To increase access to adequate basic services
2. To ensure access to free basic water
3. To increase infrastructure capacity
4. To reduce water loss
5. To replace and maintain ageing infrastructure
6. To ensure compliance with access to quality drinking water standards
7. To ensure compliance with decent sanitation standards
8. To reduce illegal connections
9. To optimise the workforce potential
10. To improve skills and capacity of work force
11. To optimise systems and operations
12. To reduce illegal connections
13. To optimise the workforce potential
14. To improve skills and capacity of work force
15. To optimise systems and operations
16. To reduce illegal connections
17. To optimise the workforce potential
18. To improve skills and capacity of work force
19. To optimise systems and operations
20. To increase performance, monitoring and evaluation
21. To strengthen Governance and
22. Leadership
23. To promote clean and social government
24. To strengthen communication and stakeholder relations
25. To promote Sectoral development
26. To increase investment and development opportunities
27. To optimise tourism marketing and Development
28. To promote Special Vulnerable focus group development
29. To optimise expenditure
30. To strengthen budgeting and reporting

31. To ensure full compliance with MFMA
32. To improve revenue collection
33. To optimise debt management

### **NATIONAL OUTCOMES**

In January 2010, Cabinet adopted the 12 outcomes within which to frame public-service delivery priorities and targets. The following table is a summary of outcomes/priorities which were considered in the compilation of the 2019/2020 Annual Budget.

| <b>NATIONAL OUTCOME/OUTPUT</b>   | <b>ROLE OF LOCAL GOVERNMENT</b>  |
|--|--|
| 1. Improve the quality of basic education                                      | - Facilitate the eradication of municipal service backlogs in schools by extending appropriate bulk infrastructure and installing connections.   |
| 2. Improve Health and life expectancy  | - Improve community health by providing clean water and sanitation.<br>- TB and HIV and AIDS awareness, prevention and treatment programmes.   |
| 3. All people in South Africa protected and feel safe                          | - Improving collaborations with the SAPS and ensuring rapid response to crime.<br>- Reduce level of crime in the municipality.   |
| 4. Decent employment through inclusive economic growth                         | - Ensure proper implementation of the EPWP.<br>- Design service level processes to be labour-intensive.<br>- Eliminate corruption in procurement processes to ensure value for money   |
| 5. A skilled and capable workforce to support inclusive growth                 | - Develop and extend intern and work experience programmes.<br>- Link procurement to skills development initiatives.   |
| 6. An efficient, competitive and responsive economic infrastructure network    | - Ring-fence water and electricity functions so as to facilitate cost-reflecting pricing of these services.<br>- Maintain and expand water purification and waste water treatment works in line with growing demand.   |
| 7. Vibrant, equitable and sustainable rural communities and food security      | - Facilitate the development of local markets for agricultural produce.<br>- Ensure effective spending of grants for funding extensions of access to basic services.<br>- Improve transport links with urban centres to ensure economic integration.   |
| 8. Sustainable human settlements and improved quality of household life        | - Ensure capital budgets are appropriately prioritised to maintain existing services and extend services.  |
| 9. A response and accountable, effective and efficient local government system | - Ensure ward committees are representative and fully involved in community consultation processes around IDP, Budget and other strategic service delivery issues.<br>- Improve municipal financial administrative capacity by implementing competency norms and standards and acting against incompetence and corruption. |
| 10. Protection and enhancement of environmental assets and natural resources   | - Develop and implement water management plans to reduce water losses.<br>- Ensure effective maintenance and rehabilitation of infrastructure.<br>- Run water saving awareness campaigns<br>- Ensure development does not take place on wetlands.  |
| 11. A better South Africa, a better and safer Africa and World                 | - Create an enabling environment for investment.<br>- Ensure basic infrastructure is in place and properly maintained.   |
| 12. A development-orientated public service and inclusive citizenship          | - Continue to develop performance monitoring and management systems.<br>- Comply with legal financial reporting requirements.  |



|  |  |
|--|--|
|  | <ul style="list-style-type: none"> <li>- Review municipal expenditure to eliminate wastage.</li> <li>- Ensure councils behave in ways to restore community trust in local government.</li> </ul> |
|--|--|

### **STATE OF THE PROVINCE ADDRESS**

The State of the Province Address delivered by the Premier of KwaZulu-Natal Mr. S. Zikalala was premised on the theme "We are ready to handover, towards even a better and faster growth and development of our Province and its people.". The Premier of KwaZulu-Natal Mr. S. Zikalala reiterated the Province's commitment to the realisation of the Country's as well as the Province's visions. The provincial vision is to be realised through continued implementation of the seven provincial strategic goals as outlined in the PGDS. The following eight (8) provincial priorities were highlighted in the 2020 SOPA:

- ☐ Build an inclusive Economy that creates decent jobs
- ☐ Transformation of rural areas
- ☐ Ensure decent living conditions and sustainable human settlement
- ☐ Improve and expand education and training
- ☐ Ensure quality health care for all
- ☐ Expand comprehensive social security
- ☐ Fight crime and corruption
- ☐ Build a united nation and promote social cohesion

In drafting the 2020/2021 Budget, Council continues to support job creation by:

1. Ensuring that service delivery and capital projects are labour intensive;
2. Ensuring that service providers use labour intensive approaches;
3. Supporting labour intensive LED projects;
4. Participating fully in the EPWP; and
5. Implementing intern programmes to provide young people with on-the-job training.

### **NATIONAL DEVELOPMENT PLAN: 2030**

The National Development Plan aims to eliminate poverty and reduce inequality by 2030. South Africa has the potential and capacity to eliminate poverty and reduce inequality over the next two decades. This requires a new approach – one that moves from a passive citizenry receiving services from the State to one that systematically includes the socially and economically excluded, where people are active champions of their own development, and where government works effectively to develop people's capabilities to lead the lives they desire. The achievement of this vision is based on the following priorities:

- I. Creating jobs and livelihoods,
- II. Expanding infrastructure,

- III. Transitioning to a low-carbon economy,
- IV. Transforming urban and rural spaces,
- V. Improving education and training,
- VI. Providing quality health care,
- VII. Building a capable state,
- VIII. Fighting corruption and enhancing accountability,
- IX. Transforming society and uniting the nation,

The municipality has compiled its budget and programmes towards contributing to these priorities.

### **OVERVIEW OF THE 2020/2021 ANNUAL BUDGET PROCESS**

The 2020/2021 Annual Budget preparation process can be illustrated as below:-

**August 2019** - Adoption of Framework Plan and Process Plan by Council and submission to COGTA, National and Provincial Treasury.

**September 2019** - Assessment of IDP Implementation Plan

**October 2019** - Conduct financial sustainability strategy with revenue enhancement focus.

**November 2019** - Conduct Community needs Consultation to develop KPIs for 2019 PMS.

**December 2019** - Submit 2019/2020 budget framework to all relevant persons (Budget framework to include salary, operational and capital budget related information).

**February 2020** - Internal Consultative process with Departments by means of workshops and meetings to assess financial feasibility of proposed projects.

**March 2020** - Tabling of 2020/2021 Draft Budget (Ugu and the Entity) in Council for noting.

**April – May 2020** – Stakeholder consultation process. Comments, additions, and proposals by stakeholders.

**May 2020** - Special Joint Exco and Finance Portfolio Committee meeting to consider stakeholders input on the 2019/2020 draft budget.

**May 2020** – Mayor tables the 2020/2021 Draft Budget for final adoption by Council.

### **ANNUAL REVIEW OF POLICIES**

The administration annually reviews all budget related policies during the budget process and these are tabled to Council for Approval with the Annual Budget for that particular financial year.

For the 2020/2021 budget year, the following budget related policies were reviewed:-

1. Budget Policy
2. Virement Policy

3. Funding and Reserves Policy
4. Water Services Policy (Tariff Policy)
5. Credit Control and Debt Collection Policy.
6. Basic Water Services Policy.
7. Indigent Support Policy.
8. Cash Management & Investment Policy.
9. Borrowing Policy
10. Asset Management & Disposal Policy
11. Supply Chain Management Policy

### **ALIGNMENT OF INTEGRATED DEVELOPMENT PLAN AND BUDGET**

Over and above compliance with the MFMA and other legislation, the aim of the Budget is to enable the municipality to achieve its vision and mission through the implementation of all projects and programmes as contained in its Integrated Development Plan. The Integrated Development Plan (IDP) formed basis of the prioritisation of resources as it contains programmes informed by the community needs. All resources have been allocated to priority projects as identified in the IDP.

The alignment of the Integrated Development Plan to the Budget is reflected in the following Schedules:

- Reconciliation of IDP Strategic objectives and Budget (Revenue) – Table SA4
- Reconciliation of IDP Strategic objectives and Budget (Operating Expenditure) – Table SA5
- Reconciliation of IDP Strategic objectives and Budget (Capital Expenditure) – Table SA6

### **BUDGET ASSUMPTIONS**

#### **COST REFLECTIVE TARIFFS**

The National Treasury has consistently advised Municipalities over an extended period, through its annual MFMA Budget Circulars, to introduce tariffs that are cost reflective and doing so consider the following:

- The transition to cost-reflective tariff structures should be preceded by the full interrogation of the input costs. Municipalities must ensure that input costs (both direct and indirect) are relevant to the service provided and are as efficient as possible;
- Municipalities must strive to ensure that a balance between cost recovery and affordability is maintained. Setting tariffs that exceed household affordability thresholds will have an effect on the ability of households to pay for municipal services and consequently impact negatively on the projected revenue collections of the municipality; and
- Municipalities are also advised to factor in economic considerations such as water scarcity to ensure that the economic value of water is reflected in the tariff structure. Municipalities must take note of changing rainfall patterns, climate change and water scarcity in South Africa.

### **OPERATING REVENUE**

For the 2020/21 Budget 8% increase is proposed following the 18% increase that was adopted in 2019/20 and that we were coming from 5.3% in 2018/19, for water and sanitation charges.

1. Service charges for water
2. Service charges for sanitation
3. Grants and subsidies
4. Other income

5. Free and Subsidized Services
6. Interest on overdue accounts

## **1. SERVICE CHARGES FOR WATER AND SANITATION:**

The cost of water and sanitation is determined by three factors:

1. The cost of bulk water
2. The capital cost of infrastructure, and
3. The cost of operating and maintaining the infrastructure

The revenues are further affected by the following:

1. % Increase in electricity costs.
2. % Increase in the cost of bulk water.
3. Realistically anticipated consumption volumes.
4. local economic conditions and affordability level; and
5. the need to ensure sustainability in the provision of services.
6. No increase has been affected on the basic charge for sanitation.
7. The collection rate is based on the average collection trend for the past four years (i.e. 87.0%), however this rate has been applied to the Water revenue only as all collections are paid against the Sanitation debt first, then the remaining cash is paid against the Water debt.
8. The municipality is also anticipating a 100% collection on the grant allocations and other revenues that are collectible in advance.

## **2. GRANTS AND SUBSIDIES**

The municipality will receive operating grants totalling R510,3 million and capital grants totalling R289.3 million from the National and Provincial Equitable distribution of revenues in the 2020/2021 financial year.

## **3. FREE AND SUBSIDISED SERVICES**

Distribution of water is done via more than 48 000 private household connections and over 4 500 communal stand taps which mainly service the inland rural areas. All the households that have access to water receive 6kl a month as free basic water which has necessitated an allocation of R50,639,862 to be made in the 2020/21 Annual Budget to be funded from Equitable Share.

A further R82,806,762 allocation has been made from Equitable Share for water provided through standpipes. A total of 460 beneficiaries were recorded on the Indigent Register as at 29 February 2020 this was a downward move from 5099 recorded as at 31 December 2019 (as per indigent policy all beneficiaries are required to re-apply on an annual basis). The municipality has set aside R60,179,221 from Equitable Share for Indigent Support. Indigent households will receive 6kl free every month for the 2020/2021 financial year.

#### **4. INTEREST INCOME**

The municipality has not been charging interest on arrear debtor balances is a violation of Section 64 of the Municipal Finance Management Act 56 of 2003. A Credit Control and Debt Collection Bylaw has since been developed and the Policy reviewed to ensure that we adhere to said legislation. The Bylaw has gone through the public participation process, which was finalised in February 2019 and was published in the Provincial Gazette in August 2019.

It must be noted that this is the first time the municipality will be charging interest on arrear debtors accounts, which requires configuration of the billing system to put it to effect. The configuration of the system took some time and thus the municipality will start raising interest on area debtors accounts from 01 April 2020.

#### **Challenges with Meter Readings**

The meter reading service is outsourced and not all meters are read in each billing cycle. The service provider has failed to read 100% of meters in the urban area, with readings ranging between 75% and 81%. The service provider has managed to read an average of 11% of rural meters. The common practice for the unread meters is that those are estimated, and the billing system is configured as such. The challenge with estimated readings comes when customers fail to report leaks inside their properties, which also go undetected by the municipality due to prolonged non-reading of those meters. The moment such meters are read, consumption increases as the system would have been under-estimating it and resulting in high bills that customers end up disputing.

There are also shortcomings in our internal processes such as meters changed on the ground but not updated on the system resulting in incorrect readings.

#### **Metered Households vs Households with Access to Water**

There are 148 617 households with access to water in the district as per Water Services report. The district services an area comprising about 80% rural and 20% urban. 30% (44 866) of the total households is metered, which is made up of 13 755 rural and 31 111 urban customers.

The remaining 70% (103 751) relates to unmetered households. 97 002 of the unmetered households are all rural customers that receive water through standpipes and water tankers. There are 6 749 unmetered urban customers that are being billed a basic charge on their vacant stands, which are not necessarily consuming water and sanitation services.

## OPERATING EXPENDITURE

### SALARIES AND WAGES

The salaries and wages budget have been prepared using the existing Salary Agreement which stipulates a percentage increase equal to the average CPI for the period 01 February 2019 to 31 January 2020 plus 1% for the budget year 2020/21 (i.e. 5.0% plus 1.5%). The council had adopted a revised organogram in December 2014 and there are new positions that have been included in the new organisational structure, hence the total salaries budget, have been increased beyond the percentage that is specified in the Salary Agreement.

### COUNCILLORS ALLOWANCES

A maximum 6.5% increase for the councillor's allowance has been considered for approval by the MEC based on a qualified audit report that was received by the municipality in the 2018/2019 financial year. The gazette on the Public Office Bearers Act was not available at the stage of preparing this draft budget. The budget for the councillor's allowance includes other costs like the travelling claims (km), which are not gazetted on the Remuneration of Public Office Bearers Act.

### DEPRECIATION AND DEBT IMPAIRMENT

The Depreciation and Amortisation has been calculated based on a straight-line method and the useful life of the assets as per the approved Asset Management Policy. Depreciation and impairment amounts to R163,6 million and R6,1 million respectively for the 2020/21 budget year. Debtors impairment has been projected at R40,3 million. These are non-cash item but not cash backed and contributes to budget deficit.

### REPAIRS AND MAINTENANCE

The municipality is unable to provide adequate funds for Repairs and Maintenance in the budget; hence the current allocation is below the norm (i.e. 8% of the carrying amount of PPE). The classification of the Chart of Accounts in line with the mSCOA will address the challenges with the current classification of the Salaries and the Contracted Services relating to the maintenance of assets which is currently being accounted for under Salaries and Allowances and, or Contracted Services.

Due to budget processes as instituted within the municipality the norm has not be followed since 2014 in the establishment of the asset management unit. This has been largely linked to what was said to be prioritisation of new projects to deal with the increasing demand for water in the rural areas and some sub-urban areas as the infrastructure at that time was not able to meet the growing population.

The National Treasury norm recommends that the municipality must budget 8% of the PPE carrying value to repairs and maintenance, which for Ugu DM translates to R383,121,647.28, whereas the budgeted internally generated revenue service charges is R350,000,000.00. This thus makes sticking to the norm impractical.

### **BULK WATER PURCHASES**

The water supplied by the District is derived from dams, rivers, ground water and bulk purchases from eThekweni / Umgeni Water. The northern coastal strip (i.e. Craigburn, Umzinto and Umtwalume) is serviced by potable water purchased in bulk from Umgeni Water. The cost per kilolitre will increase by 9.6% in 2019/20 which is the latest tariffs we have and an allocation of R145,8 million for the 2020/2021 financial year.

### **ELECTRICITY EXPENSE**

While the court case between NERSA and Eskom is still pending, municipalities should use the tariff increases previously (March 2019) approved by the regulator of 8.1 per cent for 2020/21, 5.2 per cent 2021/22 and 8.9 per cent for 2022/23.

### **OTHER OPERATING EXPENDITURE**

The operating expenditure budget has been prepared in line with the municipality's turnaround strategies as implemented by management, which contains strategies of curbing administrative expenditure to improve the cash flow position of the municipality.

### **CAPITAL EXPENDITURE**

In the absence of the IDP this portion of the budget is based on last year list of projects to estimate projects.

Majority of the infrastructure is in the rural areas which is not generating any income.

1. The Revenue collection projections were not realistic and therefore overstated
2. The approved water tariffs were not cost reflective historically. This was corrected in the 2018/19 financial year, this then led to reduced consumption by the customers and negatively affected our revenue generation.
3. The budget had been unfunded since 2015/16 owing to continued service delivery demands without a complementary increase in tariffs (revenue source).

4. The tariffs have been increasing at no more than 6% for the past 5 financial years notwithstanding the increase in the production of water as well as the running costs which exceeded the tariff increments. "

In 2020/21 budget year municipalities are advised to follow a conservative approach when projecting their revenue and to eliminate any waste and unnecessary expenditure.

And should ensure that they adopt realistic and funded 2020/21 MTREF budgets, collect the debts owed to them and pay their creditors within 30 days of receipt of invoice.

#### **UGU SOUTH COAST TOURISM ENTITY**

Ugu controls 100% of the Ugu South Coast Tourism Entity. This Board is entrusted with delivering innovative and cost-effective strategies that will ensure a growing, quality tourism economy that creates sustainable jobs and alleviates poverty. Its core functions are Tourism Development and Tourism Marketing, for which Ugu District Municipality has allocated R6, 096, 425 and R7, 245, 531 respectively. Other Local Municipalities also make grant contributions to the Entity.

#### **SOUTH COAST DEVELOPMENT AGENCY**

Ugu controls 100% of the South Coast Development Agency. This entity is an economic development implementing agency of the municipality. Its core functions is to engage in economic development projects that grow the economic development footprint of the municipality. To enable the entity to perform its function, the municipality has allocated an amount of R5, 381, 408 for the financial year 2019/2020. The other Local Municipalities also make grant contributions to the Agency.

#### **SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

The Service Delivery and Budget Implementation plan is currently being reviewed to include changes made to the Draft Budget. After the consultation process, the Draft will be submitted to the Mayor, within 14 days from the date of the approval of the council.



## **DRINKING WATER QUALITY AND WASTE WATER MANAGEMENT**

**Water Service Authority:** Ugu District Municipality  
**Water Service Provider:** Ugu District Municipality (with bulk purchases from Umgeni Water and eThekweni Metro in the northern part of the district. Bulk water is also sold to Sisonke District Municipality)

### **Blue Drop Ratings**

The municipality water supply systems were awarded a 93.5% score in May 2009, which means that it has very good Drinking Water Quality Management (DWQM) and effectively manages the quality of drinking water in its supply zone. The following are the challenges that led to the non - award of the Blue Drop Classification

| Criteria                       | Requirement   | Management Response  |
|--------------------------------|---|--|
| Process Controlling            | Registration of process controllers (Operators)                     | Applications for all operators were submitted to DWAF in Feb 2009 and DWA is still working on them. It is anticipated that these will be available by the next review  |
| Credibility of Sample Analysis | Proof that analyses results are used to improve process controlling | The analysis failed to capture that the municipality has an Incident Management Protocol and Register that are used to address and record all deviations and improvements. In addition, the monthly submissions to DWAF have functionality of reporting on what has been done to attend to deviations, which has always been done consistently. It is hoped this will be addressed by the next review. |

As part of the Drinking Water Quality Management initiatives, the municipality developed and adopted a **Water Safety Plan** in July 2009, which has guided the management of water services in general. As part of the Safety Plan the following are some of the activities that are already in progress or due for implementation within the next three years;

- Online drinking water monitoring for all water treatment plants and the associated reporting at the operation, tactical and strategic levels
- Establishment of a Control Centre that will drive operations and assist in moving from reactive maintenance to proactive maintenance and to be the key business reporting centre
- Establishment of ISO based quality management systems in a phased manner for water and sanitation services
- Establishing an Asset Management Plan that will drive all maintenance work within the municipality
- Contracting professional and independent persons to undertake process audits for all treatment plants
- Establishing a treatment/process section within the municipality to ensure that the right level of attention and staffing is in place for all treatment plants
- Establishment of a scarce skills allowance to be able to attract and retain suitably qualified personnel

### **Green Drop Rating**

Applications have also been made for all treatment systems within the district and are awaiting the classification results.

### **Challenges in the management of drinking water and sewerage:**

The following are some of the challenges faced in the provision of water and sanitation services in the district and the proposed solution for each challenge.

| Issue   | Challenge   | Recommendation   |
|---|---|--|
| Pipeline Replacement Program                                | Majority of pipelines in the urban areas are old AC pipes. Current budget provisions of R10m/yr are inadequate  | Allocated funding for a massive AC renewal program and also apply for grant funding  |
| Non Revenue Water Programme                                 | Budget provisions limit the current program to part of the network at a time which is inadequate.   | Seek grant funding to fast track the implementation of the NRW Programmes  |
| Supply and Treatment Constraints                            | A number of WTW and WWTW are functioning at capacity and certain areas do not have the required 48hr storage  | Update Water and Sanitation Master Plans; Upgrade of WTW and WWTW and implementation of Phase 2 of the South Coast Bulk Pipeline                   |
| Supply to higher lying areas and consumers along bulk mains | Majority of higher lying areas are connected on bulk mains which do not offer the necessary buffer for maintenance purposes and adequate pressures during high demand periods | Planning and design of supply alternatives to higher lying areas such as elevated towers and network modifications                                 |
| Telemetry   | The telemetry system outdated   | SCADA System Review and Master Planning in progress  |
| Rural WTW monitoring  | There are currently no staff to man remote rural plants   | Online Drinking Water Quality Monitoring and Automation Project in progress  |
| Skills Development  | The majority of plumbing staff is not suitable qualified while others are illiterate. This has a great effect on operations.  | Conclude the RPL process and establish routine training program for all staff  |
| Utility Mapping   | The majority of the pipelines and other drawings for the municipality are old and outdated and in certain places are none existent.   | Develop a GIS Strategy to influence utility mapping as a whole and then implement map update and utility books for the different operational areas |
| Dedicated maintenance crews                                 | With current staffing levels most of the work done is reactive in nature with limited proactive maintenance   | Implementation of Shift System and build maintenance crews from the day teams  |

**UGU DISTRICT MUNICIPALITY**

**EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 28 MAY 2020.**

**10.1 Draft Budget: 2020/2021: Ugu District Municipality**

The Acting Mayor took members the item.

Following which,

It was

**RESOLVED:**

(a) That the report on the Ugu District Municipality: Draft Budget: 2020/2021 be and is hereby **NOTED**.

(b) That the Draft Budget of the Ugu District Municipality for the financial year 2020/2021 and its outer years be and is hereby **APPROVED** as set out in the following scheduled:

- Table A1 – Budget Summary;
- Table A2 – Budget Financial Performance (Standard Classification);
- Table A3 – Budget Financial Performance (Rev & Exp by municipal vote);
- Table A4 – Budget Financial Position (Revenue & Expenditure);
- Table A5 – Capital Budget;
- Table A6 – Budget Financial Position;
- Table A7 – Budget Cash Flow;
- Table A8 – Cash Backed Reserves;
- Table A9 – Asset Management;
- Table A10 – Basic Service Delivery; and
- Other Supporting Tables (Table SA1-SA37)

(c) That the following Budget related policies be and is hereby **APPROVED**:

- Budget Policy;
- Free Water Services Policy;
- Credit Control & Debt Collection Policy;
- Indigent Policy;
- Cash & Investment Policy;
- Funding & Reserves Policy;
- Borrowing Policy;
- Supply Chain Management Policy;
- Asset Management Policy; and
- Virement Policy

Choose name from list - Table A1 Budget Summary

| 2020/21 Medium Term Revenue & Expenditure Framework  |                  |                  |                  |                      |                  |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| Description  | 2016/17          | 2017/18          | 2018/19          | Current Year 2019/20 |                  |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousands  | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b>Financial Performance</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Property rates   | —                | —                | —                | —                    | —                | —                  | —                 | —   | —                      | —                      |
| Service charges  | 314 126          | 325 343          | 306 736          | 714 455              | 616 985          | 586 136            | 582 568           | 646 376   | 684 321                | 718 537                |
| Investment revenue   | 24 229           | 3 480            | 7 847            | 3 238                | 2 535            | 2 408              | 2 408             | 2 535   | 2 662                  | 2 795                  |
| Transfers recognised - operational   | 397 281          | 451 692          | 450 465          | 555 095              | 549 935          | 522 439            | 522 439           | 499 502   | 524 477                | 550 701                |
| Other own revenue  | 20 009           | 5 909            | 13 432           | 4 162                | 3 265            | 3 102              | 3 060             | 10 590  | 11 119                 | 11 675                 |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>755 645</b>   | <b>786 424</b>   | <b>778 479</b>   | <b>1 276 950</b>     | <b>1 172 721</b> | <b>1 114 085</b>   | <b>1 110 475</b>  | <b>1 159 002</b>                                    | <b>1 222 579</b>       | <b>1 283 708</b>       |
| Employee costs   | 409 871          | 371 001          | 404 466          | 383 968              | 369 532          | 361 055            | 351 055           | 373 041   | 391 693                | 411 278                |
| Remuneration of councillors  | 9 423            | 9 020            | 9 440            | 14 091               | 12 389           | 11 769             | 11 769            | 15 414  | 16 185                 | 16 994                 |
| Depreciation & asset impairment  | 203 639          | 217 191          | 240 631          | 50 349               | 240 000          | 228 000            | 228 000           | 169 763   | 178 252                | 187 164                |
| Finance charges  | 10 165           | 10 383           | 10 576           | 1 857                | 5 074            | 4 820              | 4 820             | 2 522   | 2 648                  | 2 780                  |
| Materials and bulk purchases   | 77 790           | 94 490           | 131 956          | 141 893              | 119 056          | 113 104            | 113 104           | 166 366   | 174 685                | 183 419                |
| Transfers and grants   | 36 355           | 18 310           | —                | 18 723               | 18 723           | 18 723             | 18 723            | 19 023  | 19 975                 | 20 973                 |
| Other expenditure  | 372 205          | 522 492          | 404 342          | 582 455              | 512 363          | 486 745            | 486 745           | 529 205   | 555 455                | 583 228                |
| <b>Total Expenditure</b>   | <b>1 119 448</b> | <b>1 242 886</b> | <b>1 201 410</b> | <b>1 193 337</b>     | <b>1 277 137</b> | <b>1 214 216</b>   | <b>1 214 216</b>  | <b>1 275 335</b>                                    | <b>1 336 892</b>       | <b>1 405 836</b>       |
| <b>Surplus/(Deficit)</b>   | <b>(363 803)</b> | <b>(456 462)</b> | <b>(422 931)</b> | <b>83 613</b>        | <b>(104 416)</b> | <b>(100 132)</b>   | <b>(103 742)</b>  | <b>(116 333)</b>                                    | <b>(116 312)</b>       | <b>(122 128)</b>       |
|  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 310 299          | 295 851          | 291 288          | 237 105              | 237 450          | 237 450            | 237 450           | 279 336   | 293 303                | 307 968                |
|  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in kind - all) | —                | —                | —                | —                    | —                | —                  | —                 | —   | —                      | —                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>(53 504)</b>  | <b>(160 611)</b> | <b>(131 643)</b> | <b>320 718</b>       | <b>133 033</b>   | <b>137 318</b>     | <b>133 708</b>    | <b>163 003</b>                                      | <b>176 990</b>         | <b>185 840</b>         |
| Share of surplus/ (deficit) of associate   | —                | —                | —                | —                    | —                | —                  | —                 | —   | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>  | <b>(53 504)</b>  | <b>(160 611)</b> | <b>(131 643)</b> | <b>320 718</b>       | <b>133 033</b>   | <b>137 318</b>     | <b>133 708</b>    | <b>163 003</b>                                      | <b>176 990</b>         | <b>185 840</b>         |
| <b>Capital expenditure &amp; funds sources</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Capital expenditure  | 316 139          | 291 944          | —                | 286 805              | 262 862          | 249 719            | 237 233           | 275 923   | 289 719                | 304 205                |
| Transfers recognised - capital   | 302 342          | 244 207          | —                | 237 105              | 245 457          | 233 184            | 221 525           | 227 763   | 239 151                | 251 109                |
| Borrowing  | —                | —                | —                | —                    | —                | —                  | —                 | —   | —                      | —                      |
| Internally generated funds   | 13 797           | 47 736           | —                | 49 700               | 17 406           | 16 535             | 15 709            | 48 160  | 50 568                 | 53 098                 |
| <b>Total sources of capital funds</b>  | <b>316 139</b>   | <b>291 944</b>   | <b>—</b>         | <b>286 805</b>       | <b>262 862</b>   | <b>249 719</b>     | <b>237 233</b>    | <b>275 923</b>                                      | <b>289 719</b>         | <b>304 205</b>         |
| <b>Financial position</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Total current assets   | 276 276          | 273 789          | 679 199          | 222 217              | 1 160 211        | 1 160 211          | 1 160 211         | 670 851   | 680 761                | 500 416                |
| Total non current assets   | 3 929 693        | 4 045 070        | 4 603 756        | 4 206 119            | 4 881 641        | 4 881 641          | 4 881 641         | 5 006 269   | 5 256 582              | 5 519 411              |
| Total current liabilities  | 195 985          | 276 932          | 963 276          | 230 283              | 1 604 241        | 1 604 241          | 1 604 241         | 1 100 364   | 1 101 639              | 1 111 339              |
| Total non current liabilities  | 16 107           | 34 112           | —                | 21 952               | 95 123           | 95 123             | 95 123            | 74 902  | 57 475                 | 45 064                 |
| Community wealth/Equity  | 3 893 877        | 4 007 815        | 4 519 678        | 4 176 102            | 4 342 488        | 4 342 488          | 4 342 488         | 4 501 853   | 4 678 229              | 4 963 423              |
| <b>Cash flows</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Net cash from (used) operating   | 260 945          | 174 384          | 311 584          | 379 833              | 289 831          | 289 831            | 289 831           | 405 179   | 427 517                | 446 436                |
| Net cash from (used) investing   | (317 127)        | (252 031)        | (275 322)        | (351 505)            | (262 526)        | (262 526)          | (262 526)         | (236 070)   | (247 873)              | (260 267)              |
| Net cash from (used) financing   | (19 822)         | (20 904)         | (23 189)         | (23 424)             | (23 830)         | (23 830)           | (23 830)          | (5 386)   | (4 059)                | (2 903)                |
| <b>Cash/cash equivalents at the year end</b>   | <b>180 353</b>   | <b>41 801</b>    | <b>54 674</b>    | <b>56 813</b>        | <b>76 750</b>    | <b>76 750</b>      | <b>76 750</b>     | <b>210 190</b>                                      | <b>385 777</b>         | <b>589 042</b>         |
| <b>Cash backing/surplus reconciliation</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Cash and investments available   | 174 972          | 51 878           | 58 633           | 4 286                | 76 750           | 76 750             | 76 750            | 73 808  | 72 526                 | 72 538                 |
| Application of cash and investments  | 78 216           | (35 822)         | 297 584          | (5 894)              | 411 843          | 367 205            | 361 702           | 351 248   | 460 632                | 590 715                |
| <b>Balance - surplus (shortfall)</b>   | <b>96 756</b>    | <b>87 701</b>    | <b>(238 951)</b> | <b>10 180</b>        | <b>(335 094)</b> | <b>(290 456)</b>   | <b>(284 953)</b>  | <b>(277 440)</b>                                    | <b>(388 106)</b>       | <b>(518 178)</b>       |
| <b>Asset management</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Asset register summary (WDV)   | 3 959 929        | 4 034 231        | —                | 4 460 058            | 4 460 058        | —                  | —                 | —   | —                      | —                      |
| Depreciation   | 203 639          | 217 191          | 240 631          | 50 000               | 244 369          | 232 151            | 232 151           | 169 763   | 178 252                | 187 164                |
| Renewal and Upgrading of Existing Assets   | 58 045           | 291 544          | —                | 416 491              | 365 720          | 351 234            | 351 234           | 317 086   | 332 921                | 349 567                |
| Repairs and Maintenance  | 54 503           | —                | —                | 88 769               | 88 769           | 88 769             | 88 769            | 79 258  | 83 221                 | 67 382                 |
| <b>Free services</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Cost of Free Basic Services provided   | 82 075           | —                | —                | 155 292              | —                | —                  | —                 | —   | —                      | —                      |
| Revenue cost of free services provided   | —                | —                | —                | —                    | 1 315            | 1 250              | 236               | 236   | 248                    | 251                    |
| <b>Households below minimum service level</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Water:   | 0                | 0                | 0                | 0                    | 0                | 0                  | —                 | —   | —                      | —                      |
| Sanitation/sewerage:   | 0                | 0                | 0                | 0                    | 0                | 0                  | —                 | —   | —                      | —                      |
| Energy:  | —                | —                | —                | —                    | —                | —                  | —                 | —   | —                      | —                      |
| Refuse:  | —                | —                | —                | —                    | —                | —                  | —                 | —   | —                      | —                      |

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description      | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|---------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| thousand                                   | 1   |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>Revenue - Functional</b>                |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <i>Governance and administration</i>       |     | 187 517         | 438 549         | 218 638         | 203 193              | 203 193         | 193 034            | 159 736   | 167 722                | 176 110             |
| Executive and council                      |     | 2 190           | 2 539           | 2 269           | 5 073                | 5 073           | 4 819              | 4 468   | 4 691                  | 4 921               |
| Finance and administration                 |     | 185 327         | 434 010         | 216 367         | 198 120              | 198 120         | 188 214            | 155 268   | 163 031                | 171 188             |
| Internal audit                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| <i>Community and public safety</i>         |     | 237             | 312             | 8 383           | 8 193                | 8 193           | 7 783              | 9 068   | 9 521                  | 9 991               |
| Community and social services              |     | -               | -               | -               | 8 193                | 8 193           | 7 783              | 9 068   | 9 521                  | 9 991               |
| Sport and recreation                       |     | 237             | 312             | 2 205           | -                    | -               | -                  | -   | -                      | -                   |
| Public safety                              |     | -               | -               | 6 179           | -                    | -               | -                  | -   | -                      | -                   |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Health                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| <i>Economic and environmental services</i> |     | 279 805         | 178             | 22 295          | 98 788               | 98 788          | 93 848             | 72 157  | 75 764                 | 79 561              |
| Planning and development                   |     | 282 413         | -               | 16 865          | 79 165               | 79 165          | 75 206             | 51 448  | 54 020                 | 58 721              |
| Road transport                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Environmental protection                   |     | 17 392          | 178             | 5 431           | 19 623               | 19 623          | 18 642             | 20 709  | 21 744                 | 22 831              |
| <i>Trading services</i>                    |     | 598 205         | 644 907         | 820 452         | 1 203 881            | 1 099 997       | 1 056 869          | 1 197 378   | 1 262 874              | 1 326 011           |
| Energy sources                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Water management                           |     | 473 788         | 501 429         | 669 352         | 1 057 519            | 953 835         | 905 853            | 1 088 563   | 1 148 617              | 1 208 041           |
| Waste water management                     |     | 124 417         | 143 479         | 151 101         | 146 362              | 146 362         | 150 916            | 108 816   | 114 256                | 119 961             |
| Waste management                           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| <i>Other</i>                               | 4   | 181             | 328             | -               | -                    | -               | -                  | -   | -                      | -                   |
| <b>Total Revenue - Functional</b>          | 2   | 1 065 944       | 1 082 275       | 1 069 767       | 1 514 055            | 1 410 170       | 1 351 534          | 1 438 338   | 1 515 882              | 1 591 671           |
| <b>Expenditure - Functional</b>            |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <i>Governance and administration</i>       |     | 223 199         | 329 939         | 181 937         | 349 512              | 336 972         | 320 123            | 388 197   | 407 608                | 427 961             |
| Executive and council                      |     | 51 670          | 88 362          | 37 287          | 69 751               | 63 321          | 60 155             | 71 314  | 74 879                 | 78 621              |
| Finance and administration                 |     | 171 529         | 241 577         | 144 650         | 279 266              | 273 156         | 259 498            | 318 822   | 332 683                | 349 261             |
| Internal audit                             |     | -               | -               | -               | 495                  | 495             | 470                | 61  | 64                     | 61                  |
| <i>Community and public safety</i>         |     | 5 177           | -               | 2 888           | 16 042               | 18 842          | 17 800             | 8 053   | 6 356                  | 6 871               |
| Community and social services              |     | -               | -               | -               | 13 622               | 16 422          | 15 601             | 4 503   | 4 729                  | 4 961               |
| Sport and recreation                       |     | -               | -               | 498             | -                    | -               | -                  | -   | -                      | -                   |
| Public safety                              |     | 5 177           | -               | 2 370           | 1 350                | 1 350           | 1 283              | 1 250   | 1 313                  | 1 371               |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Health                                     |     | -               | -               | -               | 1 070                | 1 070           | 1 017              | 300   | 315                    | 331                 |
| <i>Economic and environmental services</i> |     | 96 771          | 65 800          | 37 514          | 102 369              | 94 969          | 90 221             | 70 731  | 74 288                 | 77 961              |
| Planning and development                   |     | 79 205          | 65 800          | 31 837          | 83 010               | 78 310          | 74 395             | 53 288  | 55 952                 | 58 721              |
| Road transport                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Environmental protection                   |     | 17 566          | -               | 5 677           | 19 359               | 16 659          | 15 826             | 17 443  | 18 318                 | 19 231              |
| <i>Trading services</i>                    |     | 793 136         | 847 148         | 978 247         | 725 414              | 826 354         | 785 972            | 810 354   | 850 661                | 893 191             |
| Energy sources                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Water management                           |     | 614 428         | 648 856         | 574 967         | 612 735              | 716 825         | 680 984            | 591 875   | 821 259                | 652 321             |
| Waste water management                     |     | 178 708         | 198 290         | 403 280         | 112 679              | 109 529         | 104 989            | 218 479   | 229 403                | 240 871             |
| Waste management                           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| <i>Other</i>                               | 4   | 1 185           | -               | 845             | -                    | -               | -                  | -   | -                      | -                   |
| <b>Total Expenditure - Functional</b>      | 3   | 1 119 448       | 1 242 886       | 1 201 410       | 1 193 337            | 1 277 137       | 1 214 216          | 1 275 335   | 1 338 892              | 1 405 831           |
| <b>Surplus/(Deficit) for the year</b>      |     | (53 504)        | (180 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 163 003   | 176 990                | 185 840             |

**References**

Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description                              | Ref      | 2016/17          | 2017/18          | 2018/19          | Current Year 2019/20 |                  |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|---|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|---------------------|
| R thousand                                    |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| <b>Revenue by Vote</b>                        | <b>1</b> |                  |                  |                  |                      |                  |                    |   |                        |                     |
| Vote 1 - Executive and Council                |          | 2 190            | 2 539            | 2 269            | 5 073                | 5 073            | 4 819              | 4 468   | 4 691                  | 4 902               |
| Vote 2 - Finance and Administration           |          | 185 327          | 434 010          | 216 367          | 198 120              | 198 120          | 188 214            | 155 268   | 163 031                | 171 181             |
| Vote 3 - Community and public safety          |          | --               | --               | --               | 8 193                | 8 193            | 7 783              | 9 068   | 9 521                  | 9 961               |
| Vote 4 - Sport and recreation                 |          | 237              | 312              | 2 205            | --                   | --               | --                 | --  | --                     | --                  |
| Vote 5 - Public safety                        |          | --               | --               | 6 179            | --                   | --               | --                 | --  | --                     | --                  |
| Vote 6 - Economic and environmental services  |          | 262 413          | --               | 16 865           | 79 165               | 79 165           | 75 206             | 51 448  | 54 020                 | 56 721              |
| Vote 7 - Environmental protection             |          | 17 392           | 178              | 5 431            | 19 623               | 19 623           | 18 642             | 20 709  | 21 744                 | 22 831              |
| Vote 8 - Water management                     |          | 473 788          | 501 429          | 669 352          | 1 057 519            | 953 635          | 905 953            | 1 068 563   | 1 148 617              | 1 206 041           |
| Vote 9 - Waste water management               |          | 124 417          | 143 479          | 151 101          | 146 362              | 146 362          | 150 916            | 108 816   | 114 256                | 119 961             |
| Vote 10 - Other                               |          | 181              | 328              | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 11 - Health                              |          | 262 413          | --               | 16 865           | 79 165               | 79 165           | 75 206             | --  | --                     | --                  |
| Vote 12 - [NAME OF VOTE 12]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 13 - [NAME OF VOTE 13]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 14 - [NAME OF VOTE 14]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 15 - [NAME OF VOTE 15]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| <b>Total Revenue by Vote</b>                  | <b>2</b> | <b>1 328 357</b> | <b>1 082 275</b> | <b>1 086 632</b> | <b>1 593 219</b>     | <b>1 489 335</b> | <b>1 426 741</b>   | <b>1 438 338</b>                                    | <b>1 515 882</b>       | <b>1 591 671</b>    |
| <b>Expenditure by Vote to be appropriated</b> | <b>1</b> |                  |                  |                  |                      |                  |                    |   |                        |                     |
| Vote 1 - Executive and Council                |          | 51 670           | 88 362           | 37 287           | 69 751               | 63 321           | 60 155             | 71 314  | 74 879                 | 78 821              |
| Vote 2 - Finance and Administration           |          | 171 529          | 241 577          | 144 650          | 279 266              | 273 156          | 259 498            | 316 822   | 332 663                | 349 251             |
| Vote 3 - Community and public safety          |          | --               | --               | 498              | 13 622               | 16 422           | 15 601             | 4 503   | 4 729                  | 4 961               |
| Vote 4 - Sport and recreation                 |          | --               | --               | 498              | --                   | --               | --                 | --  | --                     | --                  |
| Vote 5 - Public safety                        |          | 5 177            | --               | 2 370            | 1 350                | 1 350            | 1 283              | 1 250   | 1 313                  | 1 371               |
| Vote 6 - Economic and environmental services  |          | 79 205           | 65 800           | 31 837           | 83 010               | 78 310           | 74 395             | 53 288  | 65 952                 | 58 721              |
| Vote 7 - Environmental protection             |          | 17 566           | --               | 5 677            | 19 359               | 16 659           | 15 826             | 17 443  | 18 316                 | 19 251              |
| Vote 8 - Water management                     |          | 614 428          | 648 856          | 574 967          | 612 735              | 716 825          | 680 984            | 591 936   | 621 322                | 652 381             |
| Vote 9 - Waste water management               |          | 178 708          | 198 290          | 403 280          | 112 679              | 109 529          | 104 989            | 218 479   | 229 403                | 240 871             |
| Vote 10 - Other                               |          | 1 165            | --               | 845              | --                   | --               | --                 | --  | --                     | --                  |
| Vote 11 - Health                              |          | --               | --               | --               | 1 070                | 1 070            | 1 017              | 300   | 315                    | 331                 |
| Vote 12 - [NAME OF VOTE 12]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 13 - [NAME OF VOTE 13]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 14 - [NAME OF VOTE 14]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| Vote 15 - [NAME OF VOTE 15]                   |          | --               | --               | --               | --                   | --               | --                 | --  | --                     | --                  |
| <b>Total Expenditure by Vote</b>              | <b>2</b> | <b>1 119 448</b> | <b>1 242 888</b> | <b>1 201 909</b> | <b>1 192 842</b>     | <b>1 276 642</b> | <b>1 213 746</b>   | <b>1 275 335</b>                                    | <b>1 338 892</b>       | <b>1 405 631</b>    |
| <b>Surplus/(Deficit) for the year</b>         | <b>2</b> | <b>208 909</b>   | <b>(160 611)</b> | <b>(115 277)</b> | <b>400 377</b>       | <b>212 693</b>   | <b>212 995</b>     | <b>163 003</b>                                      | <b>178 990</b>         | <b>185 840</b>      |

**References**

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description  | Ref  | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand   | 1    |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Revenue By Source  |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates   | 2    | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Service charges - electricity revenue  | 2    | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Service charges - water revenue  | 2    | 208 163         | 197 819         | 214 971         | 581 218              | 541 866         | 514 773            | 514 773           | 552 868   | 580 511                | 609 531                |
| Service charges - sanitation revenue   | 2    | 105 963         | 127 524         | 91 765          | 133 237              | 75 119          | 71 363             | 67 795            | 93 508  | 103 810                | 109 001                |
| Service charges - refuse revenue   | 2    | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Rental of facilities and equipment   |      | 2 545           | 1 391           | 2 205           | 740                  | 740             | 703                | 703               | 617   | 648                    | 681                    |
| Interest earned - external investments   |      | 24 229          | 3 480           | 7 847           | 3 238                | 2 535           | 2 408              | 2 408             | 2 535   | 2 662                  | 2 791                  |
| Interest earned - outstanding debtors  |      | 4 021           | 508             |                 | 1 137                | 1 137           | 1 080              | 1 080             | 765   | 803                    | 841                    |
| Dividends received   |      |                 |                 |                 | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Fines, penalties and forfeits  |      |                 |                 | 2               | 8                    | 8               | 7                  | 7                 | 8   | 8                      | 1                      |
| Licences and permits   |      |                 |                 | 91              | 500                  | 500             | 475                | 475               | 400   | 420                    | 441                    |
| Agency services  |      |                 |                 |                 | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Transfers and subsidies  |      | 397 281         | 451 692         | 450 465         | 555 095              | 549 935         | 522 439            | 522 439           | 499 502   | 524 477                | 550 701                |
| Other revenue  | 2    | 12 751          | 4 009           | 11 134          | 1 778                | 881             | 837                | 795               | 8 800   | 9 240                  | 9 701                  |
| Gains  |      | 691             |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Revenue (excluding capital transfers and contributions)  |      | 755 645         | 786 424         | 778 479         | 1 276 950            | 1 172 721       | 1 114 085          | 1 110 475         | 1 159 002   | 1 222 579              | 1 283 701              |
| Expenditure By Type  |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs   | 2    | 409 871         | 371 001         | 404 466         | 383 968              | 369 532         | 351 055            | 351 055           | 373 041   | 391 693                | 411 271                |
| Remuneration of councillors  |      | 9 423           | 9 020           | 9 440           | 14 091               | 12 389          | 11 769             | 11 769            | 15 414  | 16 185                 | 18 991                 |
| Debt impairment  | 3    | 69 440          | (12 051)        |                 |                      | 10 000          | 9 500              | 9 500             | 40 314  | 42 329                 | 44 441                 |
| Depreciation & asset impairment  | 2    | 203 639         | 217 191         | 240 631         | 50 349               | 240 000         | 228 000            | 228 000           | 169 763   | 178 252                | 187 181                |
| Finance charges  |      | 10 165          | 10 383          | 10 576          | 1 857                | 5 074           | 4 820              | 4 820             | 2 522   | 2 648                  | 2 781                  |
| Bulk purchases   | 2    | 77 790          | 94 490          | 131 956         | 130 625              | 108 625         | 101 294            | 101 294           | 145 787   | 153 076                | 160 731                |
| Other materials  | 8    |                 |                 |                 | 11 268               | 12 431          | 11 810             | 11 810            | 20 580  | 21 608                 | 22 881                 |
| Contracted services  |      | 35 647          | 170 534         | 190 148         | 205 812              | 213 846         | 202 964            | 202 964           | 179 720   | 188 706                | 198 141                |
| Transfers and subsidies  |      | 36 355          | 18 310          | —               | 18 723               | 18 723          | 18 723             | 18 723            | 19 023  | 19 975                 | 20 971                 |
| Other expenditure  | 4, 5 | 229 534         | 364 008         | 185 427         | 376 642              | 288 717         | 274 281            | 274 281           | 309 171   | 324 420                | 340 641                |
| Losses   |      | 37 585          |                 | 28 766          |                      |                 |                    |                   | —   | —                      | —                      |
| Total Expenditure  |      | 1 119 448       | 1 242 886       | 1 201 410       | 1 193 337            | 1 277 137       | 1 214 216          | 1 214 216         | 1 275 335   | 1 338 892              | 1 405 891              |
| Surplus/(Deficit)  |      | (363 803)       | (456 462)       | (422 931)       | 83 613               | (104 416)       | (100 132)          | (103 742)         | (118 333)   | (118 312)              | (122 121)              |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |      | 310 299         | 295 851         | 291 288         | 237 105              | 237 450         | 237 450            | 237 450           | 279 336   | 293 303                | 307 981                |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 6    | —               |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Transfers and subsidies - capital (in-kind - all)  |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Surplus/(Deficit) after capital transfers & contributions  |      | (53 504)        | (160 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 133 708           | 163 003   | 176 990                | 185 841                |
| Taxation   |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Surplus/(Deficit) after taxation   |      | (53 504)        | (160 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 133 708           | 163 003   | 176 990                | 185 841                |
| Attributable to minorities   |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Surplus/(Deficit) attributable to municipality   |      | (53 504)        | (160 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 133 708           | 163 003   | 176 990                | 185 841                |
| Share of surplus/ (deficit) of associate   | 7    |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Surplus/(Deficit) for the year   |      | (53 504)        | (160 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 133 708           | 163 003   | 176 990                | 185 841                |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (includes Joint Ventures)

| Vote Description   | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand   | 1   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Capital expenditure - Vote</b>  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>   | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Executive and Council   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 2 - Finance and Administration  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 3 - Community and public safety   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 4 - Sport and recreation  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 5 - Public safety   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 6 - Economic and environmental services   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 7 - Environmental protection  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 8 - Water management  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 9 - Waste water management  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 10 - Other  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 - Health   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>  | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Single-year expenditure to be appropriated</b>  | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Executive and Council   |     | -               | 333             | -               | 500                  | -               | -                  | -                 | -   | -                      | -                      |
| Vote 2 - Finance and Administration  |     | 13 797          | 45 456          | -               | 26 000               | 6 556           | 6 228              | 5 916             | 30 850  | 32 498                 | 34 122                 |
| Vote 3 - Community and public safety   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 4 - Sport and recreation  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 5 - Public safety   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 6 - Economic and environmental services   |     | 268 726         | 1 948           | -               | 253                  | -               | -                  | -                 | -   | -                      | -                      |
| Vote 7 - Environmental protection  |     | -               | -               | -               | 500                  | -               | -                  | -                 | -   | -                      | -                      |
| Vote 8 - Water management  |     | 33 616          | 201 025         | -               | 213 565              | 197 071         | 187 217            | 177 856           | 189 444   | 198 918                | 208 862                |
| Vote 9 - Waste water management  |     | -               | 43 182          | -               | 45 986               | 59 296          | 58 274             | 53 480            | 55 529  | 58 305                 | 61 221                 |
| Vote 10 - Other  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 - Health   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b>   |     | 316 139         | 291 944         | -               | 286 805              | 262 862         | 249 719            | 237 233           | 275 923   | 289 719                | 304 205                |
| <b>Total Capital Expenditure - Vote</b>  |     | 316 139         | 291 944         | -               | 286 805              | 262 862         | 249 719            | 237 233           | 275 923   | 289 719                | 304 205                |
| <b>Capital Expenditure - Functional</b>  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Governance and administration</b>   |     | 13 797          | 45 789          | -               | 26 500               | 6 556           | 6 228              | 5 916             | 30 850  | 32 498                 | 34 122                 |
| Executive and council  |     | -               | 333             | -               | 500                  | -               | -                  | -                 | -   | -                      | -                      |
| Finance and administration   |     | 13 797          | 45 456          | -               | 26 000               | 6 556           | 6 228              | 5 916             | 30 850  | 32 498                 | 34 122                 |
| Internal audit   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Community and public safety</b>   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Community and social services  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Sport and recreation   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Public safety  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Housing  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Health   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Economic and environmental services</b>   |     | 268 726         | 1 948           | -               | 753                  | -               | -                  | -                 | -   | -                      | -                      |
| Planning and development   |     | 268 726         | 1 948           | -               | 253                  | -               | -                  | -                 | -   | -                      | -                      |
| Road transport   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Environmental protection   |     | -               | -               | -               | 500                  | -               | -                  | -                 | -   | -                      | -                      |
| <b>Trading services</b>  |     | 33 616          | 244 297         | -               | 259 551              | 256 307         | 243 492            | 231 317           | 244 973   | 257 222                | 270 083                |
| Energy services  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Water management   |     | 33 616          | 201 025         | -               | 213 565              | 197 071         | 187 217            | 177 856           | 189 444   | 198 918                | 208 862                |
| Waste water management   |     | -               | 43 182          | -               | 45 986               | 59 296          | 58 274             | 53 480            | 55 529  | 58 305                 | 61 221                 |
| Waste management   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Other</b>   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b>  | 3   | 316 139         | 291 944         | -               | 286 805              | 262 862         | 249 719            | 237 233           | 275 923   | 289 719                | 304 205                |
| <b>Funded by:</b>  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| National Government  |     | 302 342         | 244 207         | -               | 237 105              | 245 457         | 233 184            | 221 525           | 227 763   | 239 151                | 251 109                |
| Provincial Government  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| District Municipality  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Transfers recognised - capital   | 4   | 302 342         | 244 207         | -               | 237 105              | 245 457         | 233 184            | 221 525           | 227 763   | 239 151                | 251 109                |
| Borrowing  | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Internally generated funds   |     | 13 797          | 47 736          | -               | 49 700               | 17 408          | 16 535             | 15 709            | 46 160  | 50 568                 | 53 096                 |
| <b>Total Capital Funding</b>   | 7   | 316 139         | 291 944         | -               | 286 805              | 262 862         | 249 719            | 237 233           | 275 923   | 289 719                | 304 205                |

## References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for y12 and y13).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by functional classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
6. Total Capital Funding must balance with Total Capital Expenditure.
7. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.



## Choose name from list - Table A6 Budgeted Financial Position

| Description                              |  | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| £ thousand                               |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| ASSETS                                   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current assets                           |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash                                     |  |     |                 | 26 559          | 58 633          |                      |                 |                    |                   |   |                        |                        |
| Call Investment deposits                 |  | 1   | 174 972         | 25 350          |                 | 4 286                | 76 750          | 76 750             | 76 750            | 73 808  | 72 526                 | 72 53                  |
| Consumer debtors                         |  | 1   | 101 304         | 114 661         | 507 298         | 105 351              | 167 071         | 167 071            | 167 071           | 181 192   | 190 252                | 199 76                 |
| Other debtors                            |  |     |                 | 100 170         | 102 941         | 105 178              | 870 920         | 870 920            | 870 920           | 368 143   | 267 921                | 175 57                 |
| Current portion of long-term receivables |  |     |                 | 28              | 21              | 30                   | 182             | 182                | 182               | 155   | 132                    | 11                     |
| Inventory                                |  | 2   |                 | 7 021           | 10 306          | 7 372                | 45 288          | 45 288             | 45 288            | 47 553  | 49 930                 | 52 42                  |
| Total current assets                     |  |     | 276 276         | 273 789         | 679 199         | 222 217              | 1 160 211       | 1 160 211          | 1 160 211         | 670 851   | 580 761                | 500 41                 |
| Non current assets                       |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Long-term receivables                    |  |     |                 | 81              | 334             | 85                   | 519             | 519                | 519               | 545   | 573                    | 60                     |
| Investments                              |  |     |                 |                 |                 |                      | —               |                    |                   |   |                        |                        |
| Investment property                      |  |     |                 | 40 999          | 40 999          | 43 049               | 280 962         | 280 962            | 280 962           | 295 010   | 309 761                | 325 24                 |
| Investment in Associate                  |  |     |                 |                 |                 |                      | —               |                    |                   |   |                        |                        |
| Property, plant and equipment            |  | 3   | 3 929 693       | 3 991 167       | 4 748 977       | 4 149 521            | 4 512 286       | 4 512 286          | 4 512 286         | 4 618 446   | 4 849 368              | 5 091 83               |
| Biological                               |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Intangible                               |  |     |                 | 12 823          | 9 486           | 13 464               | 87 874          | 87 874             | 87 874            | 92 267  | 96 881                 | 101 72                 |
| Other non-current assets                 |  |     |                 |                 | 3 960           |                      |                 |                    |                   |   |                        |                        |
| Total non current assets                 |  |     | 3 929 693       | 4 045 070       | 4 803 756       | 4 206 119            | 4 881 641       | 4 881 641          | 4 881 641         | 5 006 269   | 5 256 582              | 5 519 41               |
| TOTAL ASSETS                             |  |     | 4 205 969       | 4 318 858       | 5 482 955       | 4 428 336            | 6 041 853       | 6 041 853          | 6 041 853         | 5 677 120   | 5 837 343              | 6 019 82               |
| LIABILITIES                              |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current liabilities                      |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Bank overdraft                           |  | 1   |                 | 31              |                 |                      |                 |                    |                   |   |                        |                        |
| Borrowing                                |  | 4   | 21 591          | 22 473          | —               | 20 511               | 20 511          | 20 511             | 20 511            | 5 567   | 3 881                  | 2 70                   |
| Consumer deposits                        |  |     |                 | 21 085          | 21 664          | 22 139               | 95 901          | 95 901             | 95 901            | 81 516  | 69 288                 | 58 89                  |
| Trade and other payables                 |  | 4   | 174 394         | 200 993         | 886 420         | 140 200              | 1 279 148       | 1 279 148          | 1 279 148         | 835 903   | 877 698                | 921 58                 |
| Provisions                               |  |     |                 | 32 351          | 55 194          | 47 432               | 208 681         | 208 681            | 208 681           | 177 379   | 150 772                | 128 15                 |
| Total current liabilities                |  |     | 195 985         | 276 932         | 963 278         | 230 283              | 1 604 241       | 1 604 241          | 1 604 241         | 1 100 364   | 1 101 839              | 1 111 33               |
| Non current liabilities                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Borrowing                                |  |     | 105             | 84              | —               | 52                   | 73 223          | 73 223             | 73 223            | 54 098  | 37 711                 | 28 28                  |
| Provisions                               |  |     | 16 002          | 34 028          | —               | 21 900               | 21 900          | 21 900             | 21 900            | 20 805  | 19 764                 | 18 77                  |
| Total non current liabilities            |  |     | 16 107          | 34 112          | —               | 21 952               | 95 123          | 95 123             | 95 123            | 74 902  | 57 475                 | 45 06                  |
| TOTAL LIABILITIES                        |  |     | 212 092         | 311 043         | 963 278         | 252 235              | 1 699 364       | 1 699 364          | 1 699 364         | 1 175 266   | 1 159 114              | 1 156 40               |
| NET ASSETS                               |  | 5   | 3 993 877       | 4 007 815       | 4 519 678       | 4 176 102            | 4 342 488       | 4 342 488          | 4 342 488         | 4 501 853   | 4 678 229              | 4 863 42               |
| COMMUNITY WEALTH/EQUITY                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Accumulated Surplus/(Deficit)            |  |     | 3 993 877       | 4 007 815       | 4 519 678       | 4 176 102            | 4 342 488       | 4 342 488          | 4 342 488         | 4 501 853   | 4 678 229              | 4 863 42               |
| Reserves                                 |  | 4   | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| TOTAL COMMUNITY WEALTH/EQUITY            |  | 5   | 3 993 877       | 4 007 815       | 4 519 678       | 4 176 102            | 4 342 488       | 4 342 488          | 4 342 488         | 4 501 853   | 4 678 229              | 4 863 42               |

## References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction work-in-progress' (disclosed separately in annual financial statements)

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Net assets must balance with Total Community Wealth/Equity

## Choose name from list - Table A7 Budgeted Cash Flows

| Description                                      | Ref | 2016/17          | 2017/18          | 2018/19          | Current Year 2019/20 |                  |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
|  |     | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| in thousand                                      |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| <b>Receipts</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Property rates                                   |     |                  |                  |                  |                      |                  |                    |                   | -   | -                      | -                      |
| Service charges                                  |     | 289 123          | 321 067          | 299 848          | 429 356              | 504 408          | 504 409            | 504 409           | 631 951   | 703 026                | 738 171                |
| Other revenue                                    |     | 27 448           | 15 777           | 8 921            | 3 643                | 2 128            | 2 128              | 2 128             | 971   | 1 020                  | 1 071                  |
| Transfers and Subsidies - Operational            | 1   | 701 838          | 714 003          | 756 180          | 487 603              | 549 935          | 549 935            | 549 935           | 505 718   | 531 004                | 557 551                |
| Transfers and Subsidies - Capital                | 1   |                  |                  |                  | 276 038              | 237 450          | 237 450            | 237 450           | 279 336   | 293 303                | 307 961                |
| Interest   |     |                  |                  |                  | 4 284                | 3 398            | 3 398              | 3 398             | 2 000   | 2 100                  | 2 201                  |
| Dividends  |     |                  |                  |                  |                      |                  |                    |                   | 535   | 562                    | 591                    |
| <b>Payments</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Suppliers and employees                          |     | (746 638)        | (865 277)        | (743 087)        | (800 511)            | (990 124)        | (990 124)          | (990 124)         | (993 787)   | (1 080 875)            | (1 137 371)            |
| Finance charges                                  |     | (10 625)         | (11 186)         | (10 278)         | (1 857)              | 1 359            | 1 359              | 1 359             | (2 522)   | (2 648)                | (2 781)                |
| Transfers and Grants                             | 1   |                  |                  |                  | (18 723)             | (18 723)         | (18 723)           | (18 723)          | (19 023)  | (19 975)               | (20 971)               |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>260 945</b>   | <b>174 384</b>   | <b>311 584</b>   | <b>379 833</b>       | <b>289 831</b>   | <b>289 831</b>     | <b>289 831</b>    | <b>405 179</b>                                      | <b>427 517</b>         | <b>446 431</b>         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| <b>Receipts</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Proceeds on disposal of PPE                      |     | 395              |                  |                  | 618                  |                  |                    |                   | -   | -                      | -                      |
| Decrease (increase) in non-current receivables   |     | 27               |                  |                  | 616                  | 334              | 334                | 334               | -   | -                      | -                      |
| Decrease (increase) in non-current investments   |     | 642              |                  |                  |                      |                  |                    |                   | -   | -                      | -                      |
| <b>Payments</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Capital assets                                   |     | (318 192)        | (292 031)        | (275 322)        | (352 741)            | (262 862)        | (262 862)          | (262 862)         | (236 070)   | (247 873)              | (260 281)              |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(317 127)</b> | <b>(292 031)</b> | <b>(275 322)</b> | <b>(351 505)</b>     | <b>(262 528)</b> | <b>(262 528)</b>   | <b>(262 528)</b>  | <b>(238 070)</b>                                    | <b>(247 673)</b>       | <b>(260 281)</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| <b>Receipts</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Short term loans                                 |     |                  |                  |                  |                      |                  |                    |                   | -   | -                      | -                      |
| Borrowing long term/refinancing                  |     |                  |                  |                  |                      |                  |                    |                   | -   | -                      | -                      |
| Increase (decrease) in consumer deposits         |     | (890)            |                  |                  | 881                  | 475              | 475                | 475               | 2 600   | 2 730                  | 2 861                  |
| <b>Payments</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Repayment of borrowing                           |     | (19 032)         | (20 904)         | (23 189)         | (24 305)             | (24 305)         | (24 305)           | (24 305)          | (7 986)   | (8 788)                | (9 771)                |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(19 922)</b>  | <b>(20 904)</b>  | <b>(23 189)</b>  | <b>(23 424)</b>      | <b>(23 830)</b>  | <b>(23 830)</b>    | <b>(23 830)</b>   | <b>(5 386)</b>                                      | <b>(4 058)</b>         | <b>(2 901)</b>         |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>(76 104)</b>  | <b>(138 552)</b> | <b>13 073</b>    | <b>4 904</b>         | <b>3 473</b>     | <b>3 473</b>       | <b>3 473</b>      | <b>163 723</b>                                      | <b>175 566</b>         | <b>183 261</b>         |
| Cash/cash equivalents at the year begin:         | 2   | 256 457          | 180 353          | 41 801           | 51 909               | 73 277           | 73 277             | 73 277            | 46 467  | 210 190                | 385 771                |
| Cash/cash equivalents at the year end:           | 2   | 180 353          | 41 801           | 54 874           | 56 813               | 76 750           | 76 750             | 76 750            | 210 190   | 385 777                | 569 041                |

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

|                                       |             |             |             |             |             |             |             |             |             |             |             |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| total receipts                        | 1 018 831   | 1 060 847   | 1 064 949   | 1 202 161   | 1 297 653   | 1 297 653   | 1 297 653   | 1 297 653   | 1 420 511   | 1 531 015   | 1 607 581   |
| total payments                        | (1 075 656) | (1 168 495) | (1 028 687) | (1 173 832) | (1 270 350) | (1 270 350) | (1 270 350) | (1 270 350) | (1 251 402) | (1 351 371) | (1 421 391) |
|                                       | (56 825)    | (117 648)   | 36 262      | 28 326      | 27 303      | 27 303      | 27 303      | 27 303      | 189 109     | 179 644     | 186 161     |
| borrowings & investments & c.deposits | (247)       | -           | -           | 881         | 475         | 475         | 475         | 475         | 2 600       | 2 730       | 2 861       |
| repayment of borrowing                | (19 032)    | (20 904)    | (23 189)    | (24 305)    | (24 305)    | (24 305)    | (24 305)    | (24 305)    | (7 986)     | (8 788)     | (9 771)     |
|                                       | (76 104)    | (138 552)   | 13 073      | 4 904       | 3 473       | 3 473       | 3 473       | 3 473       | 163 723     | 175 566     | 183 261     |
|                                       | -           | -           | -           | -           | 0           | 0           | 0           | 0           | -           | -           | -           |

## Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description                                       | Ref | 2016/17         | 2017/18         | 2018/19          | Current Year 2019/20 |                  |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|---|-----|-----------------|-----------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|---------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| £ thousand  |     |                 |                 |                  |                      |                  |                    |                   |   |                        |                     |
| <b>Cash and investments available</b>             |     |                 |                 |                  |                      |                  |                    |                   |   |                        |                     |
| Cash/cash equivalents at the year end             | 1   | 180 353         | 41 801          | 54 874           | 56 813               | 76 750           | 76 750             | 76 750            | 210 190   | 385 777                | 569 04              |
| Other current investments > 90 days               |     | (5 381)         | 10 077          | 3 759            | (52 527)             | 0                | 0                  | 0                 | (136 383)   | (313 251)              | (496 50)            |
| Non current assets - investments                  | 1   | -               | -               | -                | -                    | -                | -                  | -                 | -   | -                      | -                   |
| <b>Cash and investments available:</b>            |     | <b>174 972</b>  | <b>51 878</b>   | <b>58 633</b>    | <b>4 286</b>         | <b>76 750</b>    | <b>76 750</b>      | <b>76 750</b>     | <b>73 808</b>                                       | <b>72 526</b>          | <b>72 53</b>        |
| <b>Application of cash and investments</b>        |     |                 |                 |                  |                      |                  |                    |                   |   |                        |                     |
| Unspent conditional transfers                     |     | -               | 4 117           | -                | 2 264                | 47 659           | 47 659             | 47 659            | -   | -                      | -                   |
| Unspent borrowing                                 |     | -               | -               | -                | -                    | -                | -                  | -                 | -   | -                      | -                   |
| Statutory requirements                            | 2   | -               | -               | -                | -                    | -                | -                  | -                 | 26 000  | 27 300                 | 28 66               |
| Other working capital requirements                | 3   | 78 216          | (39 939)        | 297 584          | (8 158)              | 364 184          | 319 546            | 314 043           | 282 543   | 388 492                | 514 96              |
| Other provisions                                  |     | -               | -               | -                | -                    | -                | -                  | -                 | 37 500  | 39 375                 | 41 34               |
| Long term investments committed                   | 4   | -               | -               | -                | -                    | -                | -                  | -                 | -   | -                      | -                   |
| Reserves to be backed by cash/investments         | 5   | -               | -               | -                | -                    | -                | -                  | -                 | 5 205   | 5 465                  | 5 73                |
| <b>Total Application of cash and investments:</b> |     | <b>78 216</b>   | <b>(35 822)</b> | <b>297 584</b>   | <b>(5 894)</b>       | <b>411 843</b>   | <b>367 205</b>     | <b>361 702</b>    | <b>351 248</b>                                      | <b>460 632</b>         | <b>590 71</b>       |
| <b>Surplus(shortfall)</b>                         |     | <b>96 756</b>   | <b>87 701</b>   | <b>(238 951)</b> | <b>10 180</b>        | <b>(335 094)</b> | <b>(290 456)</b>   | <b>(284 953)</b>  | <b>(277 440)</b>                                    | <b>(388 106)</b>       | <b>(518 17)</b>     |

## References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors &gt; 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

## Other working capital requirements

|               |                 |               |                  |              |                  |                  |                  |                  |                  |                 |
|---------------|-----------------|---------------|------------------|--------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| Debtors       | 96 178          | 218 539       | 588 836          | 126 905      | 848 115          | 892 753          | 898 256          | 529 756          | 484 422          | 380 59          |
| Creditors due | 174 394         | 178 600       | 886 420          | 118 747      | 1 212 299        | 1 212 299        | 1 212 299        | 812 299          | 852 914          | 895 56          |
| <b>Total</b>  | <b>(78 216)</b> | <b>39 939</b> | <b>(297 584)</b> | <b>8 158</b> | <b>(364 184)</b> | <b>(319 546)</b> | <b>(314 043)</b> | <b>(282 543)</b> | <b>(388 492)</b> | <b>(514 96)</b> |

## Debtors collection assumptions

|                                     |         |         |         |         |           |           |           |         |         |        |
|-------------------------------------|---------|---------|---------|---------|-----------|-----------|-----------|---------|---------|--------|
| Balance outstanding - debtors       | 101 304 | 214 911 | 610 573 | 210 614 | 1 038 510 | 1 038 510 | 1 038 510 | 549 881 | 458 745 | 375 94 |
| Estimate of debtors collection rate | 94.9%   | 101.7%  | 96.4%   | 60.3%   | 81.7%     | 86.0%     | 86.5%     | 96.3%   | 101.2%  | 101.2% |

## Long term investments committed

Balance (insert description; eg sinking fund)

## Reserves to be backed by cash/investments

Housing Development Fund

Capital replacement

Self-insurance

Other (list)

**Choose name from list - Table A9 Asset Management**

| Description                                  |  | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|---------------------|
| R thousand                                   |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| CAPITAL EXPENDITURE                          |  |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Total New Assets                             |  | 1   | 316 139         | 291 944         | —               | 157 119              | 156 005         | 148 205            | 234 778   | 246 517                | 258 841             |
| Roads Infrastructure                         |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Storm water Infrastructure                   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Electrical Infrastructure                    |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Water Supply Infrastructure                  |  |     | 291 710         | 201 025         | —               | 118 365              | 125 800         | 119 510            | 153 299   | 160 964                | 169 011             |
| Sanitation Infrastructure                    |  |     | —               | 43 182          | —               | 11 500               | 23 650          | 22 468             | 50 529  | 53 055                 | 55 701              |
| Solid Waste Infrastructure                   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Rail Infrastructure                          |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Coastal Infrastructure                       |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Information and Communication Infrastructure |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Infrastructure                               |  |     | 291 710         | 244 207         | —               | 129 865              | 149 450         | 141 977            | 203 828   | 214 019                | 224 712             |
| Community Facilities                         |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Sport and Recreation Facilities              |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Community Assets                             |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Heritage Assets                              |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Revenue Generating                           |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Non-revenue Generating                       |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Investment properties                        |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Operational Buildings                        |  |     | 323             | 333             | —               | 20 000               | 555             | 528                | 22 000  | 23 100                 | 24 251              |
| Housing                                      |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Other Assets                                 |  |     | 323             | 333             | —               | 20 000               | 555             | 528                | 22 000  | 23 100                 | 24 251              |
| Biological or Cultivated Assets              |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Servitudes                                   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Licences and Rights                          |  |     | 8 300           | 1 408           | —               | 5 100                | 4 300           | 4 085              | 1 900   | 1 890                  | 1 881               |
| Intangible Assets                            |  |     | 8 300           | 1 408           | —               | 5 100                | 4 300           | 4 085              | 1 900   | 1 890                  | 1 881               |
| Computer Equipment                           |  |     | —               | 2 800           | —               | 253                  | —               | —                  | —   | —                      | —                   |
| Furniture and Office Equipment               |  |     | 4 243           | 3 875           | —               | 1 400                | —               | —                  | 2 150   | 2 258                  | 2 371               |
| Machinery and Equipment                      |  |     | 10 821          | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Transport Assets                             |  |     | 742             | 16 167          | —               | —                    | 1 200           | 1 140              | 5 000   | 5 250                  | 5 511               |
| Land   |  |     | —               | 23 154          | —               | 500                  | 500             | 475                | —   | —                      | —                   |
| Zoo's, Marine and Non-biological Animals     |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Total Renewal of Existing Assets             |  |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Roads Infrastructure                         |  | 2   | —               | —               | —               | 129 686              | 106 857         | 101 514            | 41 145  | 43 202                 | 45 361              |
| Storm water Infrastructure                   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Electrical Infrastructure                    |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Water Supply Infrastructure                  |  |     | —               | —               | —               | 95 200               | 72 371          | 68 753             | 36 145  | 37 652                 | 39 851              |
| Sanitation Infrastructure                    |  |     | —               | —               | —               | 34 486               | 34 486          | 32 762             | 5 000   | 5 250                  | 5 511               |
| Solid Waste Infrastructure                   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Rail Infrastructure                          |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Coastal Infrastructure                       |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Information and Communication Infrastructure |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Infrastructure                               |  |     | —               | —               | —               | 129 686              | 106 857         | 101 514            | 41 145  | 43 202                 | 45 361              |
| Community Facilities                         |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Sport and Recreation Facilities              |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Community Assets                             |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Heritage Assets                              |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Revenue Generating                           |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Non-revenue Generating                       |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Investment properties                        |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Operational Buildings                        |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Housing                                      |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Other Assets                                 |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Biological or Cultivated Assets              |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Servitudes                                   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Licences and Rights                          |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Intangible Assets                            |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Computer Equipment                           |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Furniture and Office Equipment               |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Machinery and Equipment                      |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Transport Assets                             |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Land   |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |
| Zoo's, Marine and Non-biological Animals     |  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                   |

|  |   |         |         |   |         |         |         |         |         |        |
|--|---|---------|---------|---|---------|---------|---------|---------|---------|--------|
| <b>Total Upgrading of Existing Assets</b>      | 6 | 58 045  | 291 944 | - | 286 805 | 262 862 | 249 719 | 275 923 | 289 719 | 304 20 |
| Roads Infrastructure                           |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Storm water Infrastructure                     |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Electrical Infrastructure                      |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Water Supply Infrastructure                    |   | 33 616  | 201 025 | - | 213 565 | 197 071 | 187 217 | 189 444 | 198 916 | 208 86 |
| Sanitation Infrastructure                      |   | -       | 43 182  | - | 45 986  | 59 236  | 56 274  | 55 529  | 58 305  | 61 22  |
| Solid Waste Infrastructure                     |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Rail Infrastructure                            |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Coastal Infrastructure                         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Information and Communication Infrastructure   |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Infrastructure</b>                          |   | 33 616  | 244 207 | - | 259 551 | 256 307 | 243 492 | 244 973 | 257 222 | 270 08 |
| Community Facilities                           |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Sport and Recreation Facilities                |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Community Assets</b>                        |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Heritage Assets</b>                         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Revenue Generating                             |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Non-revenue Generating                         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Investment properties</b>                   |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Operational Buildings                          |   | 323     | 333     | - | 20 000  | 556     | 528     | 22 000  | 23 100  | 24 25  |
| Housing  |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Other Assets</b>                            |   | 323     | 333     | - | 20 000  | 556     | 528     | 22 000  | 23 100  | 24 25  |
| <b>Biological or Cultivated Assets</b>         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Servitudes                                     |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Licences and Rights                            |   | 8 300   | 1 408   | - | 5 100   | 4 300   | 4 085   | 1 800   | 1 890   | 1 96   |
| <b>Intangible Assets</b>                       |   | 8 300   | 1 408   | - | 5 100   | 4 300   | 4 085   | 1 800   | 1 890   | 1 96   |
| Computer Equipment                             |   | -       | 2 800   | - | 253     | -       | -       | -       | -       | -      |
| Furniture and Office Equipment                 |   | 4 243   | 3 875   | - | 1 400   | -       | -       | 2 150   | 2 258   | 2 37   |
| Machinery and Equipment                        |   | 10 821  | -       | - | -       | -       | -       | -       | -       | -      |
| Transport Assets                               |   | 742     | 16 167  | - | -       | 1 200   | 1 140   | 5 000   | 5 250   | 5 51   |
| Land   |   | -       | 23 154  | - | 500     | 500     | 475     | -       | -       | -      |
| Zoo's, Marine and Non-biological Animals       |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Total Capital Expenditure</b>               | 4 | 374 184 | 583 888 | - | 573 609 | 525 725 | 499 439 | 551 846 | 579 438 | 608 41 |
| Roads Infrastructure                           |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Storm water Infrastructure                     |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Electrical Infrastructure                      |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Water Supply Infrastructure                    |   | 325 325 | 402 050 | - | 427 131 | 395 242 | 375 480 | 378 888 | 397 832 | 417 72 |
| Sanitation Infrastructure                      |   | -       | 86 365  | - | 91 972  | 117 372 | 111 503 | 111 058 | 118 611 | 122 42 |
| Solid Waste Infrastructure                     |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Rail Infrastructure                            |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Coastal Infrastructure                         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Information and Communication Infrastructure   |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Infrastructure</b>                          |   | 325 325 | 488 415 | - | 519 103 | 512 614 | 486 983 | 489 946 | 514 443 | 540 16 |
| Community Facilities                           |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Sport and Recreation Facilities                |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Community Assets</b>                        |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Heritage Assets</b>                         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Revenue Generating                             |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Non-revenue Generating                         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Investment properties</b>                   |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Operational Buildings                          |   | 645     | 665     | - | 40 000  | 1 111   | 1 056   | 44 000  | 46 200  | 48 51  |
| Housing  |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>Other Assets</b>                            |   | 645     | 665     | - | 40 000  | 1 111   | 1 056   | 44 000  | 46 200  | 48 51  |
| <b>Biological or Cultivated Assets</b>         |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Servitudes                                     |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| Licences and Rights                            |   | 16 599  | 2 815   | - | 10 200  | 8 600   | 8 170   | 3 600   | 3 780   | 3 96   |
| <b>Intangible Assets</b>                       |   | 16 599  | 2 815   | - | 10 200  | 8 600   | 8 170   | 3 600   | 3 780   | 3 96   |
| Computer Equipment                             |   | -       | 5 600   | - | 506     | -       | -       | -       | -       | -      |
| Furniture and Office Equipment                 |   | 8 487   | 7 750   | - | 2 800   | -       | -       | 4 300   | 4 515   | 4 72   |
| Machinery and Equipment                        |   | 21 642  | -       | - | -       | -       | -       | -       | -       | -      |
| Transport Assets                               |   | 1 485   | 32 335  | - | -       | 2 400   | 2 280   | 10 000  | 10 500  | 11 02  |
| Land   |   | -       | 46 308  | - | 1 000   | 1 000   | 950     | -       | -       | -      |
| Zoo's, Marine and Non-biological Animals       |   | -       | -       | - | -       | -       | -       | -       | -       | -      |
| <b>TOTAL CAPITAL EXPENDITURE - Asset class</b> |   | 374 184 | 583 888 | - | 573 609 | 525 725 | 499 439 | 551 846 | 579 438 | 608 41 |

|  |   |           |           |         |           |           |         |         |         |        |
|--|---|-----------|-----------|---------|-----------|-----------|---------|---------|---------|--------|
| ASSET REGISTER SUMMARY - PPE (WDV)                           | 5 | 3 959 929 | 4 034 231 | -       | 4 460 058 | 4 460 058 | -       | -       | -       | -      |
| Roads Infrastructure   |   |           |           |         |           |           |         |         |         |        |
| Storm water Infrastructure                                   |   |           |           |         |           |           |         |         |         |        |
| Electrical Infrastructure                                    |   |           |           |         |           |           |         |         |         |        |
| Water Supply Infrastructure                                  |   | 2 074 021 | 1 904 166 |         | 2 178 951 | 2 178 951 |         |         |         |        |
| Sanitation Infrastructure                                    |   | 1 658 345 | 1 908 664 |         | 1 976 554 | 1 976 554 |         |         |         |        |
| Solid Waste Infrastructure                                   |   |           |           |         |           |           |         |         |         |        |
| Rail Infrastructure  |   |           |           |         |           |           |         |         |         |        |
| Coastal Infrastructure                                       |   |           |           |         |           |           |         |         |         |        |
| Information and Communication Infrastructure                 |   |           |           |         |           |           |         |         |         |        |
| Infrastructure   |   | 3 732 366 | 3 812 830 | -       | 4 155 506 | 4 155 506 | -       | -       | -       | -      |
| Community Assets   |   |           |           |         |           |           |         |         |         |        |
| Heritage Assets  |   |           |           |         |           |           |         |         |         |        |
| Investment properties  |   | 30 242    | 31 650    |         | 92 650    | 92 650    |         |         |         |        |
| Other Assets   |   |           |           |         |           |           |         |         |         |        |
| Biological or Cultivated Assets                              |   |           |           |         |           |           |         |         |         |        |
| Intangible Assets  |   | 16 267    | 12 775    |         | 20 375    | 20 375    |         |         |         |        |
| Computer Equipment   |   | 3         |           |         | 1 852     | 1 852     |         |         |         |        |
| Furniture and Office Equipment                               |   | 9 652     | 7 047     |         | 9 247     | 9 247     |         |         |         |        |
| Machinery and Equipment                                      |   | 644       | 500       |         | 500       | 500       |         |         |         |        |
| Transport Assets   |   | 27 344    | 25 176    |         | 35 176    | 35 176    |         |         |         |        |
| Land   |   | 143 510   | 144 252   |         | 144 752   | 144 752   |         |         |         |        |
| Zoo's, Marine and Non-biological Animals                     |   |           |           |         |           |           |         |         |         |        |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV)                     | 5 | 3 959 929 | 4 034 231 | -       | 4 460 058 | 4 460 058 | -       | -       | -       | -      |
| EXPENDITURE OTHER ITEMS                                      |   | 258 141   | 217 191   | 240 631 | 138 769   | 333 138   | 320 920 | 249 021 | 261 472 | 274 54 |
| Depreciation   | 7 | 203 639   | 217 191   | 240 631 | 50 000    | 244 369   | 232 151 | 169 763 | 178 252 | 187 16 |
| Repairs and Maintenance by Asset Class                       | 3 | 54 503    | -         | -       | 88 769    | 88 769    | 88 769  | 79 258  | 83 221  | 87 38  |
| Roads Infrastructure   |   | 10 035    | -         | -       | 9 175     | 9 175     | 9 175   | 5 798   | 6 088   | 6 36   |
| Storm water Infrastructure                                   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Electrical Infrastructure                                    |   | 17 678    | -         | -       | 1 600     | 1 800     | 1 600   | 1 000   | 1 050   | 1 10   |
| Water Supply Infrastructure                                  |   | -         | -         | -       | 55 189    | 55 189    | 55 189  | 45 863  | 48 158  | 50 56  |
| Sanitation Infrastructure                                    |   | -         | -         | -       | 3 725     | 3 725     | 3 725   | 600     | 630     | 66     |
| Solid Waste Infrastructure                                   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Rail Infrastructure  |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Coastal Infrastructure                                       |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Information and Communication Infrastructure                 |   | 806       | -         | -       | 180       | 180       | 180     | 90      | 95      | 9      |
| Infrastructure   |   | 28 518    | -         | -       | 69 869    | 69 869    | 69 869  | 53 351  | 56 018  | 58 81  |
| Community Facilities   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Sport and Recreation Facilities                              |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Community Assets   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Heritage Assets  |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Revenue Generating   |   | -         | -         | -       | -         | -         | -       | 1 870   | 1 964   | 2 06   |
| Non-revenue Generating                                       |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Investment properties  |   | -         | -         | -       | -         | -         | -       | 1 870   | 1 964   | 2 06   |
| Operational Buildings  |   | 3 378     | -         | -       | 1 800     | 1 800     | 1 800   | 1 400   | 1 470   | 1 54   |
| Housing  |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Other Assets   |   | 3 378     | -         | -       | 1 800     | 1 800     | 1 800   | 1 400   | 1 470   | 1 54   |
| Biological or Cultivated Assets                              |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Servitudes   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Licences and Rights  |   | -         | -         | -       | 2 500     | 2 500     | 2 500   | 1 017   | 1 068   | 1 12   |
| Intangible Assets  |   | -         | -         | -       | 2 500     | 2 500     | 2 500   | 1 017   | 1 068   | 1 12   |
| Computer Equipment   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Furniture and Office Equipment                               |   | 657       | -         | -       | -         | -         | -       | -       | -       | -      |
| Machinery and Equipment                                      |   | 10 422    | -         | -       | 2 000     | 2 000     | 2 000   | 9 620   | 10 101  | 10 60  |
| Transport Assets   |   | 11 527    | -         | -       | 12 600    | 12 600    | 12 600  | 12 000  | 12 600  | 13 20  |
| Land   |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| Zoo's, Marine and Non-biological Animals                     |   | -         | -         | -       | -         | -         | -       | -       | -       | -      |
| TOTAL EXPENDITURE OTHER ITEMS                                |   | 258 141   | 217 191   | 240 631 | 138 769   | 333 138   | 320 920 | 249 021 | 261 472 | 274 54 |
| Renewal and upgrading of Existing Assets as % of total capex |   | 15.5%     | 50.0%     | 0.0%    | 72.6%     | 70.3%     | 70.3%   | 57.5%   | 57.5%   | 57.5%  |
| Renewal and upgrading of Existing Assets as % of deprecn     |   | 28.5%     | 134.4%    | 0.0%    | 833.0%    | 151.3%    | 151.3%  | 186.8%  | 186.8%  | 186.8% |
| R&M as a % of PPE  |   | 1.4%      | 0.0%      | 0.0%    | 2.1%      | 2.0%      | 2.0%    | 1.7%    | 1.7%    | 1.7%   |
| Renewal and upgrading and R&M as a % of PPE                  |   | 3.0%      | 7.0%      | 0.0%    | 11.0%     | 10.0%     | 0.0%    | 0.0%    | 0.0%    | 0.0%   |

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

Choose name from list - Table A10 Basic service delivery measurement

| Description  | Ref | 2016/17 | 2017/18 | 2018/19 | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b>Household service targets</b>   | 1   |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Water:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Piped water inside dwelling  |     | 33      | 35      | 35      | 37                   | 37              | 37                 | -   | -                      | -                      |
| Piped water inside yard (but not in dwelling)  |     | 15      | 16      | 16      | 22                   | 22              | 22                 | -   | -                      | -                      |
| Using public tap (at least min.service level)  | 2   | 64      | 67      | 67      | 94                   | 94              | 94                 | -   | -                      | -                      |
| Other water supply (at least min.service level)  | 4   | 31      | 32      | 32      | 1                    | 1               | 1                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | 143     | 150     | 150     | 154                  | 154             | 154                | -   | -                      | -                      |
| Using public tap (< min.service level)   | 3   | 143     | 150     | 34      | -                    | -               | -                  | -   | -                      | -                      |
| Other water supply (< min.service level)   | 4   | 28      | 34      | 35      | 20                   | 20              | 20                 | -   | -                      | -                      |
| No water supply  |     | 29      | 35      | -       | 1                    | 1               | 1                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | 57      | 69      | 69      | 21                   | 21              | 21                 | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | 200     | 219     | 219     | 175                  | 175             | 175                | -   | -                      | -                      |
| <b>Sanitation/sewerage:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Flush toilet (connected to sewerage)   |     | 39      | 41      | 41      | 41                   | 41              | 41                 | -   | -                      | -                      |
| Flush toilet (with septic tank)  |     | 17      | 17      | 17      | 17                   | 17              | 17                 | -   | -                      | -                      |
| Chemical toilet  |     | 20      | 21      | 21      | 21                   | 21              | 21                 | -   | -                      | -                      |
| Pit toilet (ventilated)  |     | 64      | 67      | 67      | 67                   | 67              | 67                 | -   | -                      | -                      |
| Other toilet provision (> min.service level)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | 140     | 146     | 146     | 146                  | 146             | 146                | -   | -                      | -                      |
| Bucket toilet  |     | 3       | 3       | 3       | 8                    | 8               | 8                  | -   | -                      | -                      |
| Other toilet provisions (< min.service level)  |     | 54      | 57      | 57      | -                    | -               | -                  | -   | -                      | -                      |
| No toilet provisions   |     | 9       | 9       | 9       | 8                    | 8               | 8                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | 66      | 69      | 69      | 14                   | 14              | 14                 | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | 206     | 215     | 215     | 160                  | 160             | 160                | -   | -                      | -                      |
| <b>Energy:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Electricity (at least min.service level)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity - prepaid (min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity (< min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity - prepaid (< min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other energy sources   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Refuse:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Removed at least once a week   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Removed less frequently than once a week   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using communal refuse dump   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using own refuse dump  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other rubbish disposal   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| No rubbish disposal  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Households receiving Free Basic Service</b>   | 7   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per household per month)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (free minimum level service)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity/other energy (50kwh per household per month)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (removed at least once a week)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                                   | 8   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per indigent household per month)  |     | 82 075  | -       | -       | 155 292              | -               | -                  | -   | -                      | -                      |
| Sanitation (free sanitation service to indigent households)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity/other energy (50kwh per indigent household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (removed once a week for indigent households)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                          |     |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Total cost of FBS provided</b>  |     | 82 075  | -       | -       | 155 292              | -               | -                  | -   | -                      | -                      |
| <b>Highest level of free service provided per household</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (R value threshold)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Water (kilolitres per household per month)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (kilolitres per household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (Rand per household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity (kwh per household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (average litres per week)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Revenue cost of subsidised services provided (R'000)</b>  | 9   |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)                           |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Water (in excess of 6 kilolitres per indigent household per month)   |     | -       | -       | -       | -                    | 1 316           | 1 250              | 236   | 248                    | 261                    |
| Sanitation (in excess of free sanitation service to indigent households)                                   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)                            |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (in excess of one removal a week for indigent households)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Municipal Housing - rental rebates   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Housing - top structure subsidies  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total revenue cost of subsidised services provided</b>  | 8   | -       | -       | -       | -                    | 1 316           | 1 250              | 236   | 248                    | 261                    |

**References**

1. Include services provided by another entity, e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description   |  | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>REVENUE ITEMS:</b>   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Property rates</b>   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Property Rates  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Property Rates  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Service charges - electricity revenue</b>  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - electricity revenue   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Revenue Foregone (in excess of 50 kwh per indigent household per month)  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Cost of Free Basic Services (50 kwh per indigent household per month)  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - electricity revenue   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Service charges - water revenue</b>  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - water revenue   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Cost of Free Basic Services (6 kilolitres per indigent household per month)                                    |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - water revenue   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Service charges - sanitation revenue</b>   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - sanitation revenue  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Revenue Foregone (in excess of free sanitation service to indigent households)                                 |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Cost of Free Basic Services (free sanitation service to indigent households)                                   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - sanitation revenue  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Service charges - refuse revenue</b>   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total refuse removal revenue  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total landfill revenue  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Revenue Foregone (in excess of one removal a week to indigent households)                                      |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| less Cost of Free Basic Services (removed once a week to indigent households)                                       |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - refuse revenue  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Other Revenue by source</b>  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Building Plans  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Connection fee - illegal connections  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| House Connections   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| New Connection Fees   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Reconnections   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Restrictions/Disconnections   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Septic Tanks - Umdoni Municipality  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Tender Deposits   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Rates Certificates  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Water Sundry  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Miscellaneous / Sundry  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Other Income - Entity   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Other Revenue   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total 'Other' Revenue   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>EXPENDITURE ITEMS:</b>   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Employee related costs</b>   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Basic Salaries and Wages  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Pension and UIF Contributions   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Medical Aid Contributions   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Overtime  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Performance Bonus   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Motor Vehicle Allowance   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cellphone Allowance   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Housing Allowance   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Other benefits and allowances   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Payments in lieu of leave   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Long service awards   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Post-retirement benefit obligations   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| sub-total   |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Less: Employees costs capitalised to PPE  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Employee related costs  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |



|  |          |                |                |                |                |                |                |                |                |                |
|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Depreciation &amp; asset impairment</b>                       |          |                |                |                |                |                |                |                |                |                |
| Depreciation of Property, Plant & Equipment                      | 203 639  | 217 191        | 240 631        | 44 205         | 240 000        | 228 000        | 228 000        | 169 763        | 178 252        | 187 164        |
| Lease amortisation   |          |                |                | 8 144          |                |                |                |                |                |                |
| Capital asset impairment   |          |                |                |                |                |                |                |                |                |                |
| <b>Total Depreciation &amp; asset Impairment</b>                 | <b>1</b> | <b>203 639</b> | <b>217 191</b> | <b>240 631</b> | <b>50 349</b>  | <b>240 000</b> | <b>228 000</b> | <b>169 763</b> | <b>178 252</b> | <b>187 164</b> |
| <b>Bulk purchases</b>  |          |                |                |                |                |                |                |                |                |                |
| Electricity Bulk Purchases                                       |          | 77 790         | 94 480         | 131 936        | 130 625        | 106 625        | 101 294        | 145 787        | 153 076        | 160 730        |
| Water Bulk Purchases   |          | 77 790         | 94 480         | 131 936        | 130 625        | 106 625        | 101 294        | 145 787        | 153 076        | 160 730        |
| <b>Total bulk purchases</b>                                      | <b>1</b> | <b>77 790</b>  | <b>94 480</b>  | <b>131 936</b> | <b>130 625</b> | <b>106 625</b> | <b>101 294</b> | <b>145 787</b> | <b>153 076</b> | <b>160 730</b> |
| <b>Transfers and grants</b>                                      |          |                |                |                |                |                |                |                |                |                |
| Cash transfers and grants  |          | --             | --             | --             | --             | --             | --             | --             | --             | --             |
| Non-cash transfers and grants                                    |          | 36 355         | 18 310         | --             | 18 723         | 18 723         | 18 723         | 19 023         | 19 975         | 20 973         |
| <b>Total transfers and grants</b>                                | <b>1</b> | <b>36 355</b>  | <b>18 310</b>  | <b>--</b>      | <b>18 723</b>  | <b>18 723</b>  | <b>18 723</b>  | <b>19 023</b>  | <b>19 975</b>  | <b>20 973</b>  |
| <b>Contracted services</b>                                       |          |                |                |                |                |                |                |                |                |                |
| Security Services  |          | 15 133         |                |                | 28 510         | 26 759         | 25 413         | 26 413         | 20 000         | 21 000         |
| Cleaning & Hygiene Services                                      |          | 2 298          |                |                | 2 320          | 2 320          | 2 204          | 2 204          |                |                |
| Cash Banking   |          | 138            |                |                | --             | --             | --             | --             |                |                |
| Alarm Monitoring   |          | 2              |                |                | --             | --             | --             | --             |                |                |
| Agency services  |          |                |                |                | --             | --             | --             | --             |                |                |
| Other contracted services  |          | 1 002          | 170 534        | 190 148        | 149 942        | 159 536        | 151 559        | 151 559        | 159 720        | 167 706        |
| Consulting Fees  |          | 6 475          |                |                | --             | --             | --             | --             |                |                |
| ERP Support Services   |          | 2 383          |                |                | --             | --             | --             | --             |                |                |
| Consulting Chemist   |          | 6 282          |                |                | --             | --             | --             | --             |                |                |
| Internal Audit outsourced  |          |                |                |                | --             | --             | --             | --             |                |                |
| Pest Control   |          | 109            |                |                | --             | --             | --             | --             |                |                |
| blockages contractors  |          |                |                |                | --             | --             | --             | --             |                |                |
| VTS Contractors  |          | 1 616          |                |                | --             | --             | --             | --             |                |                |
| Accounting and Banking Services                                  |          |                |                |                | 1 173          | 1 173          | 1 114          | 1 114          |                |                |
| Revenue Management Services                                      |          |                |                |                | 5 637          | 5 637          | 5 545          | 5 545          |                |                |
| Water Engineering Services                                       |          |                |                |                | 8 350          | 8 350          | 7 933          | 7 933          |                |                |
| Information Communication Technology                             |          |                |                |                | 5 480          | 5 480          | 5 205          | 5 205          |                |                |
| Asset Management & Planning Tools & Municipal Insurance Services |          |                |                |                | 4 200          | 4 200          | 3 990          | 3 990          |                |                |
| <b>Total contracted services</b>                                 | <b>1</b> | <b>35 647</b>  | <b>170 534</b> | <b>190 148</b> | <b>205 012</b> | <b>213 646</b> | <b>202 964</b> | <b>202 964</b> | <b>179 720</b> | <b>188 706</b> |
| <b>Other Expenditure By Type</b>                                 |          |                |                |                |                |                |                |                |                |                |
| Collection costs   |          |                |                |                |                |                |                |                |                |                |
| Contributions to 'other' provisions                              |          |                |                |                |                |                |                |                |                |                |
| Audit fees   |          | 3 210          |                |                | 5 408          | 5 400          | 5 137          | 5 137          | 4 500          | 4 981          |
| General expenses   |          | 66 981         | 182 004        | 185 427        | --             | --             | --             | --             | 44 446         | 49 004         |
| Specialised Audit  |          |                |                |                | 915            | 915            | 869            | 869            |                |                |
| Repair and Maintenance   |          | 64 160         |                |                | 73 774         | 71 774         | 68 185         | 68 185         | 131 576        | 136 156        |
| Bank charges   |          |                |                |                | 4 500          | 4 500          | 4 275          | 4 275          |                |                |
| Electricity  |          |                |                |                | 1 483          | 1 483          | 1 406          | 1 406          | 77 426         | 85 381         |
| Ratage Subscription  |          |                |                |                | 1 995          | 1 995          | 1 865          | 1 865          | 4 200          | 4 631          |
| Printing and Stationery  |          | 19 685         |                |                | 28 000         | 26 000         | 24 700         | 24 700         |                |                |
| Postage & Courier  |          | 2 067          |                |                | --             | --             | --             | --             |                |                |
| Fuel & Oil   |          | 1 271          |                |                | --             | --             | --             | --             | 24 008         | 26 450         |
| Transport Costs & Motor Audit                                    |          | 619            |                |                | 2 500          | 2 500          | 2 375          | 2 375          | 12 000         | 13 230         |
| Materials & Mobile Chemicals                                     |          | 1 956          |                |                | 1 000          | 1 000          | 950            | 950            |                |                |
| Workmans Compensation  |          |                |                |                | 1 200          | 1 200          | 1 140          | 1 140          | 3 500          | 3 859          |
| Property Transfer  |          |                |                |                | 1 500          | 1 500          | 1 425          | 1 425          |                |                |
| Property Rates   |          |                |                |                | 51             | 36             | 34             | 34             |                |                |
| Vehicle Registration Licensing                                   |          |                |                |                | 80             | 39             | 29             | 26             | 1 500          | 1 854          |
| Subscriptions & Membership                                       |          |                |                |                | 50             | 50             | 48             | 46             |                |                |
| FMS  |          |                |                |                | 600            | 400            | 360            | 360            | 20             | 22             |
| Labour Relations   |          |                |                |                | 500            | 500            | 475            | 475            | 200            | 221            |
| Flags and Banners  |          | 2 107          |                |                | 3 000          | 2 500          | 2 375          | 2 375          |                |                |
| Political Parties Councils                                       |          | 2 976          |                |                | --             | --             | --             | --             | 1 150          | 1 268          |
| Training and work study  |          | 1 395          |                |                | --             | --             | --             | --             | 1 515          | 2 111          |
| Rent Offices & Public participation                              |          |                |                |                | 50             | 50             | 48             | 46             |                |                |
| Rent Office Equipment  |          | 3 073          |                |                | --             | --             | --             | --             | 1 360          | 1 459          |
| Meeting and logistics  |          | 1 016          |                |                | 1 107          | 507            | 481            | 461            |                |                |
| Events, Sport & Recreation                                       |          | 304            |                |                | 1 590          | 1 340          | 1 273          | 1 273          |                |                |
| Accommodation, seminars & travel                                 |          | 902            |                |                | 4 000          | 3 695          | 3 510          | 3 510          |                |                |
| Advertising  |          | 491            |                |                | --             | --             | --             | --             | 1 175          | 1 295          |
| Telephone  |          | 4 719          |                |                | 6 500          | 6 500          | 6 175          | 6 175          |                |                |
| Garden Services  |          | 579            |                |                | 2 900          | 2 900          | 2 755          | 2 755          |                |                |
| Computer Licences  |          | 1 760          |                |                | --             | --             | --             | --             |                |                |
| Legal Fees   |          | 4 542          |                |                | --             | --             | --             | --             |                |                |
| Insurance  |          | 1 263          |                |                | 1 500          | 1 500          | 1 425          | 1 425          |                |                |
| Computer Licences  |          | 306            |                |                | --             | --             | --             | --             |                |                |
| Vehicle Tracking   |          | 2 394          |                |                | --             | --             | --             | --             |                |                |
| Water Research Fund  |          |                |                |                |                |                |                |                | 200            |                |
| Postage & Occupational Health                                    |          |                |                |                |                |                |                |                |                |                |
| <b>Other Expenditure</b>   | <b>1</b> | <b>229 534</b> | <b>364 000</b> | <b>185 427</b> | <b>376 642</b> | <b>288 717</b> | <b>274 281</b> | <b>274 281</b> | <b>309 171</b> | <b>340 641</b> |
| <b>Total 'Other' Expenditure</b>                                 |          |                |                |                |                |                |                |                |                |                |
| <b>By Expenditure Item</b>                                       |          |                |                |                |                |                |                |                |                |                |
| Employee related costs   |          |                |                |                |                |                |                |                |                |                |
| Other materials  |          |                |                |                |                |                |                |                |                |                |
| Contracted Services  |          |                |                |                |                |                |                |                |                |                |
| Other Expenditure  |          | 54 503         |                |                | 88 769         | 88 769         | 88 769         |                | 79 258         | 83 221         |
| <b>Total Repair and Maintenance Expenditure</b>                  | <b>9</b> | <b>54 503</b>  | <b>--</b>      | <b>--</b>      | <b>88 769</b>  | <b>88 769</b>  | <b>88 769</b>  | <b>--</b>      | <b>79 258</b>  | <b>83 221</b>  |
| check  |          |                |                |                |                |                |                |                |                |                |

## References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

## 4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| Description   | Ref | Vote 1 -<br>Executive and<br>Council | Vote 2 -<br>Finance and<br>Administration | Vote 3 -<br>Community<br>and public<br>safety | Vote 4 - Sport<br>and recreation | Vote 5 - Public<br>safety | Vote 6 -<br>Economic and<br>environmental<br>services | Vote 7 -<br>Environmental<br>protection | Vote 8 - Water<br>management | Vote 9 - Waste<br>water<br>management | Vote 10 - Other | Vote 11 -<br>Health | Vote 12 -<br>[NAME OF<br>VOTE 12] | Vote 13 -<br>[NAME OF<br>VOTE 13] | Vote 14 -<br>[NAME OF<br>VOTE 14] | Vote 15 -<br>[NAME OF<br>VOTE 15] | Total |
|---|-----|--------------------------------------|---|---|----------------------------------|---------------------------|---|---|------------------------------|---------------------------------------|-----------------|---------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------|
| household   | 1   |                                      |   |   |                                  |                           |   |   |                              |                                       |                 |                     |                                   |                                   |                                   |                                   |       |
| Revenue By Source   |     |                                      |   |   |                                  |                           |   |   |                              |                                       |                 |                     |                                   |                                   |                                   |                                   |       |
| Property rates  |     |                                      |   |   |                                  |                           |   |   |                              |                                       |                 |                     |                                   |                                   |                                   |                                   |       |
| Service charges - electricity revenue                         |     |                                      |   |   |                                  |                           |   |   | 552 860                      |                                       |                 |                     |                                   |                                   |                                   |                                   | 552   |
| Service charges - water revenue                               |     |                                      |   |   |                                  |                           |   |   | 93 508                       |                                       |                 |                     |                                   |                                   |                                   |                                   | 93    |
| Service charges - sanitation revenue                          |     |                                      |   |   |                                  |                           |   |   |                              |                                       |                 |                     |                                   |                                   |                                   |                                   |       |
| Service charges - refuse revenue                              |     |                                      |   |   |                                  |                           |   |   |                              |                                       |                 |                     |                                   |                                   |                                   |                                   |       |
| Rental of facilities and equipment                            |     | -                                    | 95  | -   | -                                | -                         | 522   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Interest earned - external investments                        |     | -                                    | 2 535                                     | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 2     |
| Interest earned - outstanding debtors                         |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | 765                          | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Dividends received  |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Fines, penalties and forfeits                                 |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | 8                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Licences and permits  |     | -                                    | -   | -   | -                                | -                         | -   | 400                                     | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Agency services   |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Other revenue   |     | -                                    | 5 633                                     | -   | 88                               | -                         | -   | -                                       | 2 080                        | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 8     |
| Transfers and subsidies                                       |     | 4 468                                | 134 669                                   | 9 068   | -                                | -                         | 50 839  | 20 309                                  | 264 850                      | 15 300                                | -               | -                   | -                                 | -                                 | -                                 | -                                 | 499   |
| Gains   |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Total Revenue (excluding capital transfers and contributions) |     | 4 468                                | 143 932                                   | 9 068   | 88                               | -                         | 51 360  | 20 709                                  | 914 070                      | 15 308                                | -               | -                   | -                                 | -                                 | -                                 | -                                 | 1 158 |
| Expenditure By Type   |     |                                      |   |   |                                  |                           |   |   |                              |                                       |                 |                     |                                   |                                   |                                   |                                   |       |
| Employee related costs  |     | 50 195                               | 100 858                                   | -   | -                                | -                         | 31 453  | 17 789                                  | 131 730                      | 41 017                                | -               | -                   | -                                 | -                                 | -                                 | -                                 | 373   |
| Remuneration of councillors                                   |     | 15 414                               | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 15    |
| Debt impairment   |     | -                                    | 40 314                                    | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 40    |
| Depreciation & asset impairment                               |     | -                                    | 13 638                                    | -   | -                                | -                         | -   | -                                       | 16 072                       | 140 054                               | -               | -                   | -                                 | -                                 | -                                 | -                                 | 169   |
| Finance charges   |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | 210                          | 2 304                                 | -               | -                   | -                                 | -                                 | -                                 | -                                 | 2     |
| Bulk purchases  |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | 145 787                      | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 145   |
| Other materials   |     | 950                                  | 50  | 1 465   | 275                              | -                         | -   | -                                       | 18 070                       | 179                                   | -               | -                   | -                                 | -                                 | -                                 | -                                 | 20    |
| Contracted services   |     | 6 503                                | 38 902                                    | 3 100   | 1 609                            | 176                       | 4 655   | 775                                     | 93 378                       | 9 833                                 | -               | -                   | 23 000                            | -                                 | -                                 | -                                 | 178   |
| Transfers and subsidies                                       |     | -                                    | -   | -   | -                                | -                         | 19 623  | 3 174                                   | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 19    |
| Other expenditure   |     | 1 800                                | 111 855                                   | 803   | -                                | 300                       | -   | 826                                     | 190 143                      | 271                                   | -               | -                   | -                                 | -                                 | -                                 | -                                 | 309   |
| Losses  |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Total Expenditure   |     | 74 461                               | 303 616                                   | 5 368   | 1 875                            | 476                       | 58 305  | 19 390                                  | 585 396                      | 193 449                               | -               | -                   | 23 000                            | -                                 | -                                 | -                                 | 1 275 |
| Surplus/(Deficit)   |     | (69 993)                             | (159 684)                                 | 3 700   | (1 787)                          | (476)                     | (6 944)   | 1 319                                   | 318 675                      | (178 141)                             | -               | -                   | (23 000)                          | -                                 | -                                 | -                                 | (116) |
| Transfers and subsidies - capital (monetary allocations)      |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | 279 396                      | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 | 279   |
| Transfers and subsidies - capital (in-kind - all)             |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Transfers and subsidies - capital (in-kind - all)             |     | -                                    | -   | -   | -                                | -                         | -   | -                                       | -                            | -                                     | -               | -                   | -                                 | -                                 | -                                 | -                                 |       |
| Surplus/(Deficit) after capital transfers & contributions     |     | (69 993)                             | (159 684)                                 | 3 700   | (1 787)                          | (476)                     | (6 944)   | 1 319                                   | 598 011                      | (178 140)                             | -               | -                   | (23 000)                          | -                                 | -                                 | -                                 | 163   |

Departmental columns to be based on municipal organisation structure

## Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| 2020/21 Medium Term Revenue & Expenditure Framework |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Description   | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome |                     |                        |                        |
| in thousand   |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| ASSETS  |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Consumer debtors                                    |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Consumer debtors                                    |     | 391 289         | 402 833         | 507 298         | 531 530              | 587 538         | 587 538            | 587 538           | 601 659             | 631 742                | 663 32                 |
| Less: Provision for debt impairment                 |     | (289 985)       | (288 172)       |                 | (426 179)            | (420 466)       | (420 466)          | (420 466)         | (420 466)           | (441 490)              | (463 56)               |
| Total Consumer debtors                              | 2   | 101 304         | 114 661         | 507 298         | 105 351              | 167 071         | 167 071            | 167 071           | 181 192             | 190 252                | 199 76                 |
| Debt impairment provision                           |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Balance at the beginning of the year                |     | 95 899          | 278 897         | 309 662         | 305 355              | 305 355         | 305 355            | 305 355           | 420 466             | 420 466                | 420 46                 |
| Contributions to the provision                      |     | (55 162)        | 12 901          | 35 436          | 13 546               | 143 926         | 143 926            | 143 926           | 40 314              | 42 329                 | 44 44                  |
| Bad debts written off                               |     |                 | (3 626)         |                 | (28 814)             | (28 814)        | (28 814)           | (28 814)          | (40 314)            | (42 329)               | (44 44)                |
| Balance at end of year                              |     | 40 737          | 288 172         | 345 099         | 290 087              | 420 466         | 420 466            | 420 466           | 420 466             | 420 466                | 420 46                 |
| Property, plant and equipment (PPE)                 |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| PPE at cost/valuation (excl. finance leases)        |     | 3 929 693       | 8 890 500       | 4 748 977       | 9 243 242            | 9 795 657       | 9 795 657          | 9 795 657         | 10 071 580          | 10 575 159             | 11 103 91              |
| Leases recognised as PPE                            |     |                 |                 |                 |                      | -               | -                  | -                 |                     |                        |                        |
| Less: Accumulated depreciation                      |     |                 | 4 899 333       |                 | 5 093 720            | 5 263 371       | 5 263 371          | 5 263 371         | 5 453 134           | 5 725 791              | 6 012 08               |
| Total Property, plant and equipment (PPE)           | 2   | 3 929 693       | 3 991 167       | 4 748 977       | 4 149 521            | 4 512 286       | 4 512 286          | 4 512 286         | 4 618 446           | 4 849 368              | 5 091 83               |
| LIABILITIES   |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Current liabilities - Borrowing                     |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Short term loans (other than bank overdraft)        |     | 21 591          | 22 473          |                 | 20 511               | 20 511          | 20 511             | 20 511            | 5 587               | 3 881                  | 2 70                   |
| Current portion of long-term liabilities            |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Total Current liabilities - Borrowing               |     | 21 591          | 22 473          | -               | 20 511               | 20 511          | 20 511             | 20 511            | 5 587               | 3 881                  | 2 70                   |
| Trade and other payables                            |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Trade Payables                                      |     | 172 994         | 178 497         | 886 420         | 118 638              | 735 812         | 735 812            | 735 812           | 335 812             | 352 602                | 370 23                 |
| Other creditors                                     |     | 1 400           | 103             |                 | 109                  | 476 488         | 478 488            | 478 488           | 478 488             | 500 312                | 525 32                 |
| Unspent conditional transfers                       |     |                 | 4 117           |                 | 2 264                | 47 659          | 47 659             | 47 659            | -                   | -                      | -                      |
| VAT   |     |                 | 18 278          |                 | 19 190               | 19 190          | 19 190             | 19 190            | 23 603              | 24 783                 | 28 02                  |
| Total Trade and other payables                      | 2   | 174 394         | 200 993         | 886 420         | 140 200              | 1 279 148       | 1 279 148          | 1 279 148         | 835 903             | 877 898                | 921 58                 |
| Non current liabilities - Borrowing                 |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Borrowing   |     | 105             | 84              |                 | 52                   | 73 223          | 73 223             | 73 223            | 54 098              | 37 711                 | 26 28                  |
| Finance leases (including PPP asset element)        |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Total Non current liabilities - Borrowing           | 4   | 105             | 84              | -               | 52                   | 73 223          | 73 223             | 73 223            | 54 098              | 37 711                 | 26 28                  |
| Provisions - non-current                            |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Retirement benefits                                 |     | 16 002          | 34 028          |                 | 21 867               | 21 867          | 21 867             | 21 867            | 20 774              | 19 735                 | 18 74                  |
| Refuse landfill site rehabilitation                 |     |                 |                 |                 |                      | -               | -                  | -                 |                     |                        |                        |
| Other   |     |                 |                 |                 | 32                   | 32              | 32                 | 32                | 31                  | 29                     | 2                      |
| Total Provisions - non-current                      |     | 16 002          | 34 028          | -               | 21 900               | 21 900          | 21 900             | 21 900            | 20 805              | 19 764                 | 18 77                  |
| CHANGES IN NET ASSETS                               |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Accumulated Surplus/(Deficit)                       |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Accumulated Surplus/(Deficit) - opening balance     |     | 3 923 013       | 3 923 873       | 3 963 111       | 3 944 645            | 3 944 645       | 3 944 645          | 3 944 645         | 4 092 950           | 4 248 881              | 4 412 60               |
| GRAP adjustments                                    |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Restated balance                                    |     | 3 923 013       | 3 923 873       | 3 963 111       | 3 944 645            | 3 944 645       | 3 944 645          | 3 944 645         | 4 092 950           | 4 248 881              | 4 412 60               |
| Surplus/(Deficit)                                   |     | (53 504)        | (160 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 133 708           | 163 003             | 176 990                | 185 84                 |
| Transfers to/from Reserves                          |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Depreciation offsets                                |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Other adjustments                                   |     | 124 368         | 244 553         | 688 210         | (89 261)             | 264 810         | 260 525            | 264 135           | 245 900             | 252 358                | 264 97                 |
| Accumulated Surplus/(Deficit)                       | 1   | 3 993 877       | 4 007 815       | 4 519 678       | 4 176 102            | 4 342 488       | 4 342 488          | 4 342 488         | 4 501 853           | 4 678 229              | 4 863 42               |
| Reserves  |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Housing Development Fund                            |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Capital replacement                                 |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Self-insurance                                      |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Other reserves                                      |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Revaluation   |     |                 |                 |                 |                      |                 |                    |                   |                     |                        |                        |
| Total Reserves                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                   | -                      | -                      |
| TOTAL COMMUNITY WEALTH/EQUITY                       | 2   | 3 993 877       | 4 007 815       | 4 519 678       | 4 176 102            | 4 342 488       | 4 342 488          | 4 342 488         | 4 501 853           | 4 678 229              | 4 863 42               |

## Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective   | Goal                         | Goal Code | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------------------------------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |                              |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| thousand  |                              |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Good Governance   | Financial Management         |           |     | 185             |                 | 206             | 472 385              | 472 385         | 472 385            | 501 357   | 526 425                | 552 74                 |
| Good Governance   | Human Resources Management   |           |     |                 |                 |                 |                      |                 |                    |   | -                      |                        |
| Good Governance   | Support services             |           |     | 1               |                 | 3               | 5 073                | 5 073           |                    |   | -                      |                        |
| Good Governance   | Institutional Transformation |           |     |                 |                 |                 |                      |                 |                    |   | -                      |                        |
| Good Governance   | Strategic Planning           |           |     | 0               |                 | 0               | 550                  | 550             | 550                | 1 000   | 1 050                  | 1 111                  |
| Economic Development  | Agricultural Market          |           |     | 0               |                 | 1               | -                    | -               |                    |   | -                      |                        |
| Economic Development  | Local Economic Development   |           |     | 6               |                 | 23              | -                    | -               |                    | 19 023  | 19 975                 | 20 911                 |
| Environmental Protection  | Environmental Services       |           |     | 17              |                 | 2               | -                    | -               |                    | 500   | 525                    | 551                    |
| Community   | Sports & Recreation          |           |     | 0               |                 | 0               | -                    | -               |                    | 6 204   | 6 514                  | 6 814                  |
| Safety & Security   | Fire Fighting                |           |     | 2               |                 | 2               | -                    | -               |                    |   | -                      |                        |
| Safety & Security   | Disaster Management          |           |     | 10              |                 | 6               |                      |                 |                    | 9 068   | 9 521                  | 9 981                  |
| Sustainable Services  | Sanitation                   |           |     | 113             |                 | 110             | 222 907              | 222 907         | 222 907            | 114 174   | 119 883                | 125 811                |
| Sustainable Services  | Water                        |           |     | 1 085 610       | 1 082 275       | 1 069 413       | 613 139              | 709 252         | 655 692            | 787 012   | 831 989                | 873 581                |
| Allocations to other priorities   |                              |           |     | 2               |                 |                 |                      |                 |                    |   |                        |                        |
| Total Revenue (excluding capital transfers and contributions)                                     |                              |           |     | 1               | 1 065 944       | 1 082 275       | 1 069 767            | 1 514 055       | 1 410 167          | 1 351 534   | 1 438 338              | 1 515 882              |
| Differences   |                              |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure) |                              |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Balance of allocations not directly linked to an IDP strategic objective                          |                              |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| check up revenue balance  |                              |           |     |                 | 0               | (0)             | 0                    | -               | (3)                | 0   | -                      | 0                      |

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Choose name from list - Supporting Table SA3 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure) |   |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Strategic Objective  | Goal                                    | Goal Code | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|  |   |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand   |   |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial Viability  | Financial Management                    |           |     | 22              | 22              |                 | 50                   |                 |                    |   |                        |                        |
| Good Governance  | Human Resources Management              |           |     | 339             | 339             | 404 456         | 369 332              | 369 332         | 369 332            | 368 694   | 408 128                | 428 535                |
| Good Governance  | Communication Services                  |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Good Governance  | Public Participation                    |           |     | 2               | 2               | 2               | 716                  |                 |                    | 416   | 437                    | 459                    |
| Good Governance  | Support Services                        |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Good Governance  | Strategic Planning                      |           |     | 0               | 0               | 0               | 550                  | 550             | 550                | 1 000   | 1 050                  | 1 103                  |
| Good Governance  | Shared Services Strategy                |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Institutional Transformation   | Skills Training & Development           |           |     | 2               | 2               | 2               | 3 000                | 3 000           | 3 000              | 1 915   | 2 011                  | 2 111                  |
| Institutional Transformation   | Employee Assistance Programmes          |           |     | 0               | 0               |                 | 120                  | 120             | 120                | 100   | 105                    | 110                    |
| Social Development   | Occupational Health & Safety            |           |     | 1               | 1               | 1               | 150                  | 150             | 150                | 200   | 210                    | 221                    |
| Social Development   | Special Programmes                      |           |     | 5               | 5               | 5               |                      |                 |                    | 2 401   | 2 521                  | 2 647                  |
| Social Development   | Culture                                 |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Social Development   | Sports Development                      |           |     | 3               | 3               | 3               |                      |                 |                    | 1 633   | 1 714                  | 1 800                  |
| Economic Development   | Agricultural Market                     |           |     | 1               | 1               | 1               |                      |                 |                    |   | -                      | -                      |
| Economic Development   | Local Economic Development              |           |     | 2               | 2               | 2               | 5 381                | 5 381           | 5 381              | 5 481   | 5 755                  | 6 043                  |
| Economic Development   | Tourism Marketing                       |           |     | 7               | 7               | 7               | 7 246                | 7 246           | 7 246              | 6 196   | 6 506                  | 6 832                  |
| Economic Development   | Tourism Development                     |           |     | 5               | 7               | 7               | 6 086                | 6 086           | 6 086              | 7 346   | 7 713                  | 8 058                  |
| Environmental Protection   | Climate Change Vulnerability Assessment |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Environmental Protection   | Environmental Services                  |           |     | 2               | 2               | 2               | 1 700                | 16 659          | 16 659             | 19 390  | 20 359                 | 21 377                 |
| Environmental Protection   | Waste Management                        |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Environmental Protection   | Coastal Management                      |           |     |                 |                 |                 |                      |                 |                    |   | -                      | -                      |
| Environmental Protection   | Air Quality Management                  |           |     | 0               | 0               | 0               | 57                   | -               | -                  |   | -                      | -                      |
| Safety & Security  | Fire Fighting                           |           |     | 0               | 0               | 0               |                      |                 |                    |   | -                      | -                      |

# P36

|                                 |                             |  |           |           |           |           |           |           |           |           |           |
|---------------------------------|-----------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Safety & Security               | Disaster Management         |  | 5         | 5         | 5         | 3 300     | 3 300     | 3 300     | 2 803     | 2 943     | 3 081     |
| Safety & Security               | Security Measures           |  | 15        | 15        | 15        | 22 500    | 26 750    | 26 750    | 23 000    | 24 150    | 25 358    |
| Safety & Security               | Crime Prevention Programmes |  |           |           |           |           |           |           |           | —         | —         |
| Sustainable Services            | Sanitation                  |  | 70        | 70        | 70        | 112 679   | 112 679   | 112 679   | 153 274   | 160 938   | 168 985   |
| Sustainable Services            | VIP Toilets                 |  | 11        | 11        |           | 10 000    | 10 000    | 10 000    | —         | —         | —         |
| Sustainable Services            | Water Distribution          |  | 1 118 956 | 1 242 392 | 796 823   | 650 459   | 715 874   | 652 953   | 661 486   | 694 350   | 728 067   |
| Allocations to other priorities |                             |  |           |           |           |           |           |           |           |           |           |
| Total Expenditure               |                             |  | 1         | 1 118 448 | 1 242 886 | 1 201 410 | 1 193 337 | 1 277 137 | 1 214 216 | 1 275 335 | 1 338 892 |

## References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check of expenditure balance — 0 — — (0) (0) 0 0 0

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective             | Goal   | Goal Code | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|                                 |  |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand                      |  |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Good Governance                 | Support services                                 | A         |     | 13 797          | 45 769          |                 | 26 500               | 6 556           | 6 228              | 30 950  | 32 498                 | 34 122                 |
| Good Governance                 | Human Resources Management                       | B         |     | 268 726         | 1 948           |                 | 753                  |                 |                    |   |                        |                        |
| Good Governance                 | Vehicle Replacement Programme (Fleet Management) | C         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Good Governance                 | Financial Management / IA                        | D         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Good Governance                 | Legal Services                                   | E         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Good Governance                 | Financial Management                             | F         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Institutional Transformation    | Office centralisation                            | I         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sustainable Services            | Water  | H         |     | 33 616          | 201 025         |                 | 213 585              | 197 071         | 167 217            | 199 444   | 198 916                | 208 862                |
| Sustainable Services            | Sanitation                                       | I         |     |                 | 43 182          |                 | 45 966               | 59 236          | 56 274             | 55 529  | 58 305                 | 61 221                 |
|                                 |  | J         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|                                 |  | K         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|                                 |  | L         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|                                 |  | M         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|                                 |  | N         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|                                 |  | O         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|                                 |  | P         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Allocations to other priorities |  |           | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total Capital Expenditure       |  |           | 1   | 316 139         | 291 844         | --              | 286 005              | 262 862         | 249 719            | 275 923   | 289 719                | 304 205                |

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective  
check capital balance

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator   | Basis of calculation  | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b><u>Borrowing Management</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Credit Rating  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure  | 2.6%            | 2.5%            | 2.8%            | 2.2%                 | 2.3%            | 2.4%               | 2.4%              | 0.8%  | 0.7%                   | 0.6%                   |
| Capital Charges to Own Revenue   | Finance charges & Repayment of borrowing /Own Revenue   | 8.1%            | 9.3%            | 10.3%           | 3.6%                 | 4.7%            | 4.9%               | 5.0%              | 1.6%  | 1.4%                   | 1.2%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure excl. transfers and grants and contributions                    | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| <b><u>Safety of Capital</u></b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Gearing  | Long Term Borrowing/ Funds & Reserves   | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| <b><u>Liquidity</u></b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current Ratio  | Current assets/current liabilities  | 1.4             | 1.0             | 0.7             | 1.0                  | 0.7             | 0.7                | 0.7               | 0.6   | 0.5                    |                        |
| Current Ratio adjusted for aged debtors  | Current assets less debtors > 90 days/current liabilities                                     | 1.4             | 1.0             | 0.7             | 1.0                  | 0.7             | 0.7                | 0.7               | 0.6   | 0.5                    |                        |
| Liquidity Ratio  | Monetary Assets/Current Liabilities   | 0.9             | 0.2             | 0.1             | 0.0                  | 0.0             | 0.0                | 0.0               | 0.1   | 0.1                    |                        |
| <b><u>Revenue Management</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                               | Last 12 Mths Receipts/Last 12 Mths Billing  |                 | 92.0%           | 98.7%           | 97.8%                | 80.2%           | 81.8%              | 86.1%             | 86.8%   | 97.8%                  | 102.7%                 |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |   | 82.0%           | 98.7%           | 97.8%           | 60.1%                | 81.8%           | 86.1%              | 86.8%             | 97.8%   | 102.7%                 | 102.7%                 |
| Outstanding Debtors to Revenue   | Total Outstanding Debtors to Annual Revenue   | 13.4%           | 27.3%           | 78.4%           | 16.5%                | 88.6%           | 93.2%              | 93.5%             | 47.5%   | 37.5%                  | 29.3%                  |
| Longstanding Debtors Recovered   | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b><u>Creditors Management</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Creditors System Efficiency  | % of Creditors Paid Within Terms (within 'MFMA' s 65(e))                                      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Creditors to Cash and Investments  |   | 95.0%           | 427.0%          | 1615.4%         | 208.8%               | 958.7%          | 958.7%             | 958.7%            | 158.8%  | 91.4%                  | 65.1%                  |
| <b><u>Other Indicators</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Electricity Distribution Losses (2)  | Total Volume Losses (kWh)   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | Total Cost of Losses (Rand '000)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Water Distribution Losses (2)  | Total Volume Losses (kl)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | Total Cost of Losses (Rand '000)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee costs   | Employee costs/(Total Revenue - capital revenue)  | 54.2%           | 47.2%           | 52.9%           | 30.1%                | 31.5%           | 31.5%              | 31.8%             | 32.2%   | 32.0%                  | 32.0%                  |
| Remuneration   | Total remuneration/(Total Revenue - capital revenue)  | 45.3%           | 49.1%           | 53.9%           | 31.2%                | 33.9%           | 33.9%              |                   | 33.5%   | 33.4%                  | 33.4%                  |
| Repairs & Maintenance  | R&M/(Total Revenue excluding capital revenue)   | 7.2%            | 0.9%            | 0.0%            | 7.0%                 | 7.8%            | 8.0%               |                   | 6.8%  | 6.8%                   | 6.8%                   |
| Finance charges & Depreciation   | FC&D/(Total Revenue - capital revenue)  | 28.3%           | 28.9%           | 32.3%           | 4.1%                 | 20.9%           | 20.9%              | 21.0%             | 14.9%   | 14.8%                  | 14.8%                  |
| <b><u>IDP regulation financial viability Indicators</u></b>                    |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| i. Debt coverage   | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 17.1            | 14.4            | 11.5            | 26.1                 | 26.1            | 26.1               | 58.9              | 74.2  | 87.5                   | 9                      |
| ii. O/S Service Debtors to Revenue   | Total outstanding service debtors/annual revenue received for services                        | 32.0%           | 65.8%           | 197.5%          | 29.4%                | 168.1%          | 176.9%             | 178.0%            | 84.9%   | 68.9%                  | 52.2%                  |
| iii. Cost coverage   | (Available cash + investments)/monthly fixed operational expenditure                          | 3.2             | 0.7             | 0.8             | 0.8                  | 1.1             | 1.2                | 1.2               | 2.9   | 5.0                    |                        |

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality



Choose name from list Supporting Table SA10 Funding measurement

| Description   | MFMA section | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b>Funding measures</b>                                       |              |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash/cash equivalents at the year end - R000                  | 18(1)b       | 1   | 180 353         | 41 801          | 54 674          | 56 813               | 76 750          | 76 750             | 76 750            | 210 190   | 385 777                | 589 042                |
| Cash + investments at the yr end less applications - R000     | 18(1)b       | 2   | 96 756          | 87 701          | (238 951)       | 10 180               | (335 094)       | (280 456)          | (284 653)         | (277 440)   | (388 106)              | (518 178)              |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 3.2             | 0.7             | 0.8             | 0.8                  | 1.1             | 1.2                | 1.2               | 2.9   | 5.0                    | 7.0                    |
| Surplus/(Deficit) excluding depreciation offsets: R000        | 18(1)        | 4   | (53 504)        | (160 611)       | (131 643)       | 320 718              | 133 033         | 137 318            | 133 708           | 163 003   | 176 990                | 185 840                |
| Service charge rev % change - macro CPIX target exclusive     | 18(1)a,(2)   | 5   | N.A.            | (2.4%)          | (11.7%)         | 126.9%               | (10.6%)         | (11.0%)            | (6.5%)            | (1.2%)  | (0.1%)                 | (1.0%)                 |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 94.9%           | 101.7%          | 98.4%           | 60.3%                | 81.7%           | 86.0%              | 86.5%             | 96.3%   | 101.2%                 | 101.2%                 |
| Debt impairment expense as a % of total billable revenue      | 18(1)a,(2)   | 7   | 22.1%           | (3.7%)          | 0.0%            | 0.0%                 | 1.6%            | 1.8%               | 1.6%              | 5.2%  | 6.2%                   | 6.2%                   |
| Capital payments % of capital expenditure                     | 18(1)c,(19)  | 8   | 100.6%          | 100.0%          | 0.0%            | 123.0%               | 100.0%          | 105.3%             | 110.8%            | 85.6%   | 85.6%                  | 85.6%                  |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c       | 9   | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| Grants % of Govt. legislated/gazetted allocations             | 18(1)a       | 10  |                 |                 |                 |                      |                 |                    |                   | 0.0%  | 0.0%                   | 0.0%                   |
| Current consumer debtors % change - inc/(decr)                | 18(1)a       | 11  | N.A.            | 112.1%          | 184.0%          | (95.5%)              | 383.1%          | 0.0%               | 0.0%              | (47.1%)   | (16.6%)                | (18.1%)                |
| Long term receivables % change - inc/(decr)                   | 18(1)a       | 12  | N.A.            | 0.0%            | 314.9%          | (74.7%)              | 514.3%          | 0.0%               | 0.0%              | 5.0%  | 5.0%                   | 5.0%                   |
| R&M % of Property Plant & Equipment                           | 20(1)(vi)    | 13  | 1.4%            | 0.0%            | 0.0%            | 2.1%                 | 2.0%            | 2.0%               | 1.8%              | 1.7%  | 1.7%                   | 1.7%                   |
| Asset renewal % of capital budget                             | 20(1)(vi)    | 14  | 0.0%            | 0.0%            | 0.0%            | 45.2%                | 40.7%           | 40.7%              | 0.0%              | 14.9%   | 14.9%                  | 14.9%                  |

**References**

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Province allocations included in budget
- Indicative of realistic current year debt collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term year debt collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of total capital projects - detailed capital plan) - functioning assets revenue protection

| 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue projection |           |         |         |         |           |         |         |         |         |          |          |
|---|-----------|---------|---------|---------|-----------|---------|---------|---------|---------|----------|----------|
| Supporting indicators   |           |         |         |         |           |         |         |         |         |          |          |
| % Incr total service charges (incl prop rates)  | 18(1)a    |         | 3.6%    | (5.7%)  | 132.9%    | (13.6%) | (5.0%)  | (0.6%)  | 4.8%    | 5.9%     | 5.0%     |
| % Incr Property Tax   | 18(1)a    |         | 0.0%    | 0.0%    | 0.0%      | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%     | 0.0%     |
| % Incr Service charges - electricity revenue  | 18(1)a    |         | 0.0%    | 0.0%    | 0.0%      | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%     | 0.0%     |
| % Incr Service charges - water revenue  | 18(1)a    |         | (5.0%)  | 8.7%    | 170.4%    | (8.6%)  | (5.0%)  | 0.0%    | 2.0%    | 5.0%     | 5.0%     |
| % Incr Service charges - sanitation revenue   | 18(1)a    |         | 20.3%   | (28.0%) | 45.2%     | (43.6%) | (5.0%)  | (5.0%)  | 24.5%   | 11.0%    | 5.0%     |
| % Incr Service charges - refuse revenue   | 18(1)a    |         | 0.0%    | 0.0%    | 0.0%      | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%     | 0.0%     |
| % Incr In   | 18(1)a    |         | 0.0%    | 0.0%    | 0.0%      | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%     | 0.0%     |
| Total billable revenue  | 18(1)a    | 314 126 | 325 343 | 306 736 | 714 455   | 615 985 | 586 136 | 582 568 | 646 376 | 884 321  | 718 637  |
| Service charges   |           | 314 126 | 325 343 | 306 736 | 714 455   | 615 985 | 586 136 | 582 568 | 646 376 | 884 321  | 718 637  |
| Property rates  |           | -       | -       | -       | -         | -       | -       | -       | -       | -        | -        |
| Service charges - electricity revenue   |           | -       | -       | -       | -         | -       | -       | -       | -       | -        | -        |
| Service charges - water revenue   |           | 208 163 | 197 819 | 214 971 | 581 218   | 541 866 | 514 773 | 514 773 | 552 868 | 580 511  | 808 537  |
| Service charges - sanitation revenue  |           | 105 963 | 127 524 | 91 765  | 133 237   | 75 119  | 71 363  | 67 795  | 83 508  | 103 810  | 109 001  |
| Service charges - refuse removal  |           | -       | -       | -       | -         | -       | -       | -       | -       | -        | -        |
| Service charges - other   |           | -       | -       | -       | -         | -       | -       | -       | -       | -        | -        |
| Rental of facilities and equipment  |           | 2 545   | 1 391   | 2 205   | 740       | 740     | 703     | 703     | 817     | 548      | 680      |
| Capital expenditure excluding capital grant funding   |           | 13 797  | 47 736  | -       | 49 700    | 17 408  | 16 535  | 15 709  | 48 160  | 50 568   | 53 096   |
| Cash receipts from ratepayers   | 18(1)a    | 316 571 | 336 844 | 308 769 | 433 000   | 506 537 | 505 537 | 506 537 | 532 922 | 704 046  | 739 248  |
| Ratepayer & Other revenue   | 18(1)a    | 333 444 | 331 252 | 320 168 | 718 617   | 620 250 | 589 236 | 585 628 | 656 965 | 695 440  | 730 212  |
| Change in consumer debtors (current and non-current)  |           | 165 231 | 113 635 | 395 655 | (399 951) | 428 089 | 428 089 | 428 089 | 339 392 | (91 156) | (82 825) |
| Operating and Capital Grant Revenue   | 18(1)e    | 707 580 | 747 543 | 741 753 | 792 200   | 787 385 | 759 888 | 759 888 | 778 838 | 817 780  | 855 659  |
| Capital expenditure - total   | 20(1)(vi) | 318 139 | 291 944 | -       | 286 805   | 262 862 | 249 719 | 237 233 | 275 923 | 289 719  | 304 205  |
| Capital expenditure - renewal   | 20(1)(vi) | -       | -       | -       | 129 686   | 106 857 | 101 514 | -       | 41 145  | 43 202   | 45 362   |
| Supporting benchmarks   |           |         |         |         |           |         |         |         |         |          |          |
| Growth guideline maximum  |           |         | 6.0%    | 6.0%    | 6.0%      | 6.0%    | 6.9%    | 6.0%    | 6.0%    | 6.0%     | 6.0%     |
| CPI guideline   |           |         | 4.3%    | 3.9%    | 4.6%      | 5.0%    | 5.0%    | 5.0%    | 5.0%    | 5.4%     | 5.4%     |
| DoRA operating grants total MFY   |           |         |         |         |           |         |         |         |         |          |          |
| DoRA capital grants total MFY   |           |         |         |         |           |         |         |         |         |          |          |
| Provincial operating grants   |           |         |         |         |           |         |         |         |         |          |          |
| Provincial capital grants   |           |         |         |         |           |         |         |         |         |          |          |
| District Municipality grants  |           |         |         |         |           |         |         |         |         |          |          |
| Total gazetted/adviced national, provincial and district grants   |           |         |         |         |           |         |         |         | -       | -        | -        |
| Average annual collection rate (arrears inclusive)  |           |         |         |         |           |         |         |         |         |          |          |
| DoRA operating  |           |         |         |         |           |         |         |         |         |          |          |
| Local Government Equitable Share  |           |         |         |         |           |         |         |         | 412 402 | 447 801  | 482 728  |
| RSC Levy Replacement  |           |         |         |         |           |         |         |         | 88 955  | 96 440   | 103 428  |
| Finance Management  |           |         |         |         |           |         |         |         | 1 800   | 1 800    | 2 000    |
| EPWP Incentive  |           |         |         |         |           |         |         |         | 4 488   | -        | -        |
| Rural Roads Asset Management Systems Grant  |           |         |         |         |           |         |         |         | 2 685   | 2 833    | 2 997    |
|   |           |         |         |         |           |         |         |         | 510 310 | 548 874  | 591 153  |
| DoRA capital  |           |         |         |         |           |         |         |         |         |          |          |
| Municipal Infrastructure Grant (MIG)  |           |         |         |         |           |         |         |         | 239 336 | 261 301  | 277 374  |
| Water Services Infrastructure Grant   |           |         |         |         |           |         |         |         | 50 000  | 52 350   | 50 343   |
|   |           |         |         |         |           |         |         |         | 289 336 | 313 651  | 327 717  |

|  |           |           |             |             |           |           |           |           |           |           |   |
|--|-----------|-----------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|---|
| <b>Trend</b>   |           |           |             |             |           |           |           |           |           |           |   |
| Change in consumer debtors (current and non-current)                   | 155 231   | 113 635   | 395 655     | 428 089     | 339 392   | (91 158)  | (82 825)  | -         | -         | -         | - |
| <b>Total Operating Revenue</b>   | 755 645   | 786 424   | 778 479     | 1 276 950   | 1 172 721 | 1 114 085 | 1 110 475 | 1 159 002 | 1 222 579 | 1 283 708 |   |
| <b>Total Operating Expenditure</b>                                     | 1 119 448 | 1 242 886 | 1 201 410   | 1 193 337   | 1 277 137 | 1 214 216 | 1 214 216 | 1 275 335 | 1 338 892 | 1 405 836 |   |
| <b>Operating Performance Surplus/(Deficit)</b>                         | (363 803) | (456 462) | (422 931)   | 83 613      | (104 416) | (100 132) | (103 742) | (116 333) | (116 312) | (122 128) |   |
| <b>Cash and Cash Equivalents (30 June 2012)</b>                        |           |           |             |             |           |           |           | 210 180   |           |           |   |
| <b>Revenue</b>   |           |           |             |             |           |           |           |           |           |           |   |
| % Increase in Total Operating Revenue                                  |           | 4.1%      | (1.0%)      | 64.0%       | (8.2%)    | (5.0%)    | (0.3%)    | (1.2%)    | 5.5%      | 5.0%      |   |
| % Increase in Property Rates Revenue                                   |           | 0.0%      | 0.0%        | 0.0%        | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      |   |
| % Increase in Electricity Revenue                                      |           | 0.0%      | 0.0%        | 0.0%        | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      |   |
| % Increase in Property Rates & Services Charges                        |           | 3.6%      | (5.7%)      | 132.9%      | (13.6%)   | (5.0%)    | (3.5%)    | 4.8%      | 5.9%      | 5.0%      |   |
| <b>Expenditure</b>   |           |           |             |             |           |           |           |           |           |           |   |
| % Increase in Total Operating Expenditure                              |           | 11.0%     | (3.3%)      | (0.7%)      | 7.0%      | (4.8%)    | 0.0%      | (0.1%)    | 5.0%      | 5.0%      |   |
| % Increase in Employee Costs   |           | (9.5%)    | 9.0%        | (5.1%)      | (3.8%)    | (5.0%)    | 0.0%      | 0.9%      | 5.0%      | 5.0%      |   |
| % Increase in Electricity Bulk Purchases                               |           | 0.0%      | 0.0%        | 0.0%        | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      |   |
| Average Cost Per Budgeted Employee Position (Remuneration)             |           |           | 519212.0706 | 430457.1446 |           |           |           | 0         |           |           |   |
| Average Cost Per Councillor (Remuneration)                             |           |           | 269726.8    | 402803.3714 |           |           |           | 0         |           |           |   |
| R&M % of PPE   | 1.4%      | 0.0%      | 0.0%        | 2.1%        | 2.0%      | 2.0%      |           | 1.7%      | 1.7%      | 1.7%      |   |
| Asset Renewal and R&M as a % of PPE                                    | 3.0%      | 7.0%      | 0.0%        | 11.0%       | 10.0%     | 0.0%      |           | 0.0%      | 0.0%      | 0.0%      |   |
| Debt Impairment % of Total Billable Revenue                            | 22.1%     | (3.7%)    | 0.0%        | 0.0%        | 1.6%      | 1.6%      | 1.6%      | 6.2%      | 6.2%      | 6.2%      |   |
| <b>Capital Revenue</b>   |           |           |             |             |           |           |           |           |           |           |   |
| Internally Funded & Other (R'000)                                      | 13 797    | 47 736    | -           | 49 700      | 17 405    | 16 535    | 15 709    | 48 160    | 50 568    | 53 095    |   |
| Borrowing (R'000)  | -         | -         | -           | -           | -         | -         | -         | -         | -         | -         |   |
| Grant Funding and Other (R'000)  | 302 342   | 244 207   | -           | 237 105     | 245 457   | 233 184   | 221 525   | 227 763   | 239 151   | 251 109   |   |
| Internally Generated funds % of Non Grant Funding                      | 100.0%    | 100.0%    | 0.0%        | 100.0%      | 100.0%    | 100.0%    | 100.0%    | 100.0%    | 100.0%    | 100.0%    |   |
| Borrowing % of Non Grant Funding                                       | 0.0%      | 0.0%      | 0.0%        | 0.0%        | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      |   |
| Grant Funding % of Total Funding                                       | 95.6%     | 83.6%     | 0.0%        | 82.7%       | 93.4%     | 93.4%     | 93.4%     | 82.5%     | 82.5%     | 82.5%     |   |
| <b>Capital Expenditure</b>   |           |           |             |             |           |           |           |           |           |           |   |
| Total Capital Programme (R'000)  | 316 139   | 291 944   | -           | 266 805     | 262 852   | 249 719   | 237 233   | 275 923   | 289 719   | 304 205   |   |
| Asset Renewal  | 58 045    | 291 944   | -           | 416 491     | 369 720   | 351 234   | 351 234   | 317 068   | 332 921   | 349 567   |   |
| Asset Renewal % of Total Capital Expenditure                           | 18.4%     | 100.0%    | 0.0%        | 145.2%      | 140.7%    | 140.7%    | 148.1%    | 114.9%    | 114.9%    | 114.9%    |   |
| <b>Cash</b>  |           |           |             |             |           |           |           |           |           |           |   |
| Cash Receipts % of Rate Payers & Other                                 | 94.9%     | 101.7%    | 96.4%       | 80.3%       | 81.7%     | 86.0%     | 86.5%     | 98.3%     | 101.2%    | 101.2%    |   |
| Cash Coverage Ratio  | 0         | 0         | 0           | 0           | 0         | 0         | 0         | 0         | 0         | 0         |   |
| <b>Borrowing</b>   |           |           |             |             |           |           |           |           |           |           |   |
| Credit Rating (2009/10)  |           |           |             |             |           |           |           | 0         |           |           |   |
| Capital Charges to Operating   | 2.6%      | 2.5%      | 2.8%        | 2.2%        | 2.3%      | 2.4%      | 2.4%      | 0.8%      | 0.7%      | 0.6%      |   |
| Borrowing Receipts % of Capital Expenditure                            | 0.0%      | 0.0%      | 0.0%        | 0.0%        | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      | 0.0%      |   |
| <b>Reserves</b>  |           |           |             |             |           |           |           |           |           |           |   |
| Surplus/(Deficit)  | 96 758    | 87 701    | (238 951)   | 10 180      | (335 094) | (290 456) | (284 953) | (277 440) | (388 108) | (518 178) |   |
| <b>Free Services</b>   |           |           |             |             |           |           |           |           |           |           |   |
| Free Basic Services as a % of Equitable Share                          | 26.3%     | 0.0%      | 0.0%        | 40.8%       | 0.0%      | 0.0%      |           | 0.0%      | 0.0%      | 0.0%      |   |
| Free Services as a % of Operating Revenue (excl operational transfers) | 0.0%      | 0.0%      | 0.0%        | 0.0%        | 0.2%      | 0.2%      |           | 0.0%      | 0.0%      | 0.0%      |   |
| <b>High Level Outcome of Funding Compliance</b>                        |           |           |             |             |           |           |           |           |           |           |   |
| Total Operating Revenue  | 755 645   | 786 424   | 778 479     | 1 276 950   | 1 172 721 | 1 114 085 | 1 110 475 | 1 159 002 | 1 222 579 | 1 283 708 |   |
| Total Operating Expenditure  | 1 119 448 | 1 242 886 | 1 201 410   | 1 193 337   | 1 277 137 | 1 214 216 | 1 214 216 | 1 275 335 | 1 338 892 | 1 405 836 |   |
| Surplus/(Deficit) Budgeted Operating Statement                         | (363 803) | (458 462) | (422 931)   | 83 613      | (104 416) | (100 132) | (103 742) | (116 333) | (116 312) | (122 128) |   |
| Surplus/(Deficit) Considering Reserves and Cash Backing                | 96 758    | 87 701    | (238 951)   | 10 180      | (335 094) | (290 456) | (284 953) | (277 440) | (388 108) | (518 178) |   |
| MTREF Funded (1) / Unfunded (0)  | 15 1      | 1         | 0           | 1           | 0         | 0         | 0         | 0         | 0         | 0         |   |
| MTREF Funded ✓ / Unfunded ✗  | 15 ✓      | ✓         | ✗           | ✓           | ✗         | ✗         | ✗         | ✗         | ✗         | ✗         |   |

## References

15. Subject to figures provided in Schedule.

Choose name from list - Supporting Table SA13a Service Tariffs by category

| Description                                    | Ref | Provide description of tariff structure where appropriate | 2016/17 | 2017/18 | 2018/19 | Current Year<br>2019/20 | 2020/21 Medium Term Revenue & Expenditure Framework |                           |                           |
|--|-----|---|---------|---------|---------|-------------------------|---|---------------------------|---------------------------|
|  |     |   |         |         |         |                         | Budget Year<br>2020/21                              | Budget Year +1<br>2021/22 | Budget Year +2<br>2022/23 |
| <b>Property rates (rate in the Rand)</b>       | 1   |   |         |         |         |                         |   |                           |                           |
| Residential properties                         |     |   |         |         |         |                         |   |                           |                           |
| Residential properties - vacant land           |     |   |         |         |         |                         |   |                           |                           |
| Formal informal settlements                    |     |   |         |         |         |                         |   |                           |                           |
| Small holdings                                 |     |   |         |         |         |                         |   |                           |                           |
| Farm properties - used                         |     |   |         |         |         |                         |   |                           |                           |
| Farm properties - not used                     |     |   |         |         |         |                         |   |                           |                           |
| Industrial properties                          |     |   |         |         |         |                         |   |                           |                           |
| Business and commercial properties             |     |   |         |         |         |                         |   |                           |                           |
| Communal land - residential                    |     |   |         |         |         |                         |   |                           |                           |
| Communal land - small holdings                 |     |   |         |         |         |                         |   |                           |                           |
| Communal land - farm property                  |     |   |         |         |         |                         |   |                           |                           |
| Communal land - business and commercial        |     |   |         |         |         |                         |   |                           |                           |
| Communal land - other                          |     |   |         |         |         |                         |   |                           |                           |
| State-owned properties                         |     |   |         |         |         |                         |   |                           |                           |
| Municipal properties                           |     |   |         |         |         |                         |   |                           |                           |
| Public service infrastructure                  |     |   |         |         |         |                         |   |                           |                           |
| Privately owned towns serviced by the owner    |     |   |         |         |         |                         |   |                           |                           |
| State trust land                               |     |   |         |         |         |                         |   |                           |                           |
| Resettlement and redistribution properties     |     |   |         |         |         |                         |   |                           |                           |
| Protected areas                                |     |   |         |         |         |                         |   |                           |                           |
| National monuments properties                  |     |   |         |         |         |                         |   |                           |                           |
| <b>Imposts, reductions and rebates (Rands)</b> |     |   |         |         |         |                         |   |                           |                           |
| Residential properties                         |     |   |         |         |         |                         |   |                           |                           |
| R15 000 threshold rebate                       |     |   | 15 000  | 15 000  | 15 000  | 15 000                  | 15 000  | 15 000                    | 15 000                    |
| General residential rebate                     |     |   |         |         |         |                         |   |                           |                           |
| Indigent rebate or exemption                   |     |   |         |         |         |                         |   |                           |                           |
| Pensioners/social grants rebate or exemption   |     |   |         |         |         |                         |   |                           |                           |
| Temporary relief rebate or exemption           |     |   |         |         |         |                         |   |                           |                           |
| Bona fide farmers rebate or exemption          |     |   |         |         |         |                         |   |                           |                           |
| <b>Other rebates or exemptions</b>             | 2   |   |         |         |         |                         |   |                           |                           |
| <b>Water tariffs</b>                           |     |   |         |         |         |                         |   |                           |                           |
| <b>Domestic</b>                                |     |   |         |         |         |                         |   |                           |                           |
| Basic charge/flat fee (Rands/month)            |     |   | 269     | 269     | 269     | 318                     | 343   | 360                       | 379                       |
| Service point - vacant land (Rands/month)      |     |   |         |         |         |                         |   |                           |                           |
| Water usage - flat rate tariff (c/k)           |     |   | 4       | 4       | 4       | 5                       | 5   | 5                         | 6                         |
| Water usage - life line tariff                 |     |   |         |         |         |                         |   |                           |                           |
| Water usage - Block 1 (c/k)                    |     |   |         |         |         |                         |   |                           |                           |
| Water usage - Block 2 (c/k)                    |     |   |         |         |         |                         |   |                           |                           |
| Water usage - Block 3 (c/k)                    |     |   |         |         |         |                         |   |                           |                           |
| Water usage - Block 4 (c/k)                    |     |   |         |         |         |                         |   |                           |                           |
| Other  |     |   | 511     | 546     | 575     | 619                     | 733   | 770                       | 809                       |
| <b>Waste water tariffs</b>                     | 2   |   |         |         |         |                         |   |                           |                           |
| <b>Domestic</b>                                |     |   |         |         |         |                         |   |                           |                           |
| Basic charge/flat fee (Rands/month)            |     |   | 141     | 160     | 168     | 187                     | 202   | 212                       | 223                       |
| Service point - vacant land (Rands/month)      |     |   | 1764    | 1867    | 1967    | 2345                    | 2532  | 2639                      | 2792                      |
| Waste water - flat rate tariff (c/k)           |     |   |         |         |         |                         |   |                           |                           |
| Volumetric charge - Block 1 (c/k)              |     |   | 11      | 12      | 13      | 15                      | 16  | 17                        | 19                        |
| Volumetric charge - Block 2 (c/k)              |     |   | 18      | 20      | 21      | 24                      | 26  | 28                        | 29                        |
| Volumetric charge - Block 3 (c/k)              |     |   | 23      | 25      | 26      | 31                      | 33  | 35                        | 36                        |

**References**

1. If properties are not rated or zero rated this must be indicated as such

2. Please provide detailed descriptions on Sheet SA13b

**Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory**

[illegible]



## Choose name from list - Supporting Table SA14 Household bills

| Description   | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21 % incr.                         | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| land/cent   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b>                              | 1   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| rates and services charges:   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Electricity: Basic levy   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Electricity: Consumption  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Water: Basic levy   |     | 146.56          | 156.81          | 164.70          | 194.35               | 194.35          | 194.35             | 8.0%  | 209.89              | 220.39                 | 231.4                  |
| Water: Consumption  |     | 344.13          | 368.22          | 386.74          | 456.35               | 456.35          | 456.35             | 8.0%  | 492.86              | 517.50                 | 543.3                  |
| Sanitation  |     | 410.05          | 438.75          | 460.82          | 543.77               | 543.77          | 543.77             | 8.0%  | 587.27              | 616.63                 | 647.4                  |
| Refuse removal  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| sub-total   |     | 900.74          | 963.78          | 1 012.26        | 1 194.47             | 1 194.47        | 1 194.47           | 8.0%  | 1 290.02            | 1 354.53               | 1 422.2                |
| VAT on Services   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| total large household bill:   |     | 900.74          | 963.78          | 1 012.26        | 1 194.47             | 1 194.47        | 1 194.47           | 8.0%  | 1 290.02            | 1 354.53               | 1 422.2                |
| % Increase/decrease   |     |                 | 7.0%            | 5.0%            | 18.0%                | -               | -                  | 8.0%  | 5.0%                | 5.0%                   |                        |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| rates and services charges:   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Electricity: Basic levy   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Electricity: Consumption  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Water: Basic levy   |     | 146.56          | 138.65          | 145.63          | 171.84               | 171.84          | 171.84             | 8.0%  | 185.59              | 194.87                 | 204.8                  |
| Water: Consumption  |     | 344.13          | 271.31          | 284.96          | 336.25               | 336.25          | 336.25             | 8.0%  | 363.15              | 381.31                 | 400.3                  |
| Sanitation  |     | 410.05          | 371.06          | 389.72          | 459.87               | 459.87          | 459.87             | 8.0%  | 496.66              | 521.49                 | 547.5                  |
| Refuse removal  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| sub-total   |     | 900.74          | 781.02          | 820.31          | 967.97               | 967.97          | 967.97             | 8.0%  | 1 045.40            | 1 097.67               | 1 152.5                |
| VAT on Services   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| total small household bill:   |     | 900.74          | 781.02          | 820.31          | 967.97               | 967.97          | 967.97             | 8.0%  | 1 045.40            | 1 097.67               | 1 152.5                |
| % Increase/decrease   |     |                 | (13.3%)         | 5.0%            | 18.0%                | -               | -                  | 8.0%  | 5.0%                | 5.0%                   |                        |
| <b>Monthly Account for Household - 'Indigent' household receiving free basic services</b> | 3   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| rates and services charges:   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Electricity: Basic levy   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Electricity: Consumption  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Water: Basic levy   |     | 146.56          | 138.65          | 145.63          | 171.84               | 171.84          | 171.84             | 8.0%  | 185.59              | 194.87                 | 204.6                  |
| Water: Consumption  |     | 344.13          | 271.31          | 284.96          | 336.25               | 336.25          | 336.25             | 8.0%  | 363.15              | 381.31                 | 400.3                  |
| Sanitation  |     | 410.05          | 371.06          | 389.72          | 459.87               | 459.87          | 459.87             | 8.0%  | 496.66              | 521.49                 | 547.5                  |
| Refuse removal  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| sub-total   |     | 900.74          | 781.02          | 820.31          | 967.97               | 967.97          | 967.97             | 8.0%  | 1 045.40            | 1 097.67               | 1 152.5                |
| VAT on Services   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| total small household bill:   |     | 900.74          | 781.02          | 820.31          | 967.97               | 967.97          | 967.97             | 8.0%  | 1 045.40            | 1 097.67               | 1 152.5                |
| % increase/decrease   |     |                 | (13.3%)         | 5.0%            | 18.0%                | -               | -                  | 8.0%  | 5.0%                | 5.0%                   |                        |

## References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

## Choose name from list - Supporting Table SA15 Investment particulars by type

| Investment type                            | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|---------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| thousand                                   |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>parent municipality</b>                 |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Securities - National Government           |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Listed Corporate Bonds                     |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Deposits - Bank                            |     | 174             | 25              |                 | 5                    | 5               | 5                  | 7   | 9                      |                     |
| Deposits - Public Investment Commissioners |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Deposits - Corporation for Public Deposits |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Bankers Acceptance Certificates            |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Negotiable Certificates of Deposit - Banks |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Guaranteed Endowment Policies (sinking)    |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Repurchase Agreements - Banks              |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Municipal Bonds                            |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>municipality sub-total</b>              | 1   | 174             | 25              | -               | 5                    | 5               | 5                  | 7   | 9                      |                     |
| <b>entities</b>                            |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Securities - National Government           |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Listed Corporate Bonds                     |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Deposits - Bank                            |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Deposits - Public Investment Commissioners |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Deposits - Corporation for Public Deposits |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Bankers Acceptance Certificates            |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Negotiable Certificates of Deposit - Banks |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Guaranteed Endowment Policies (sinking)    |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Repurchase Agreements - Banks              |     |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>entities sub-total</b>                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| <b>consolidated total:</b>                 |     | 174             | 25              | -               | 5                    | 5               | 5                  | 7   | 9                      |                     |

## References

Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)



## Choose name from list - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type           | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Parent municipality</b>                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Annuity and Bullet Loans                  |     | 105             | 84              | 36              | 52                   | 27              | 27                 | 11  | 10                     | 8                      |
| Long-Term Loans (non-annuity)             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Local registered stock                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Instalment Credit                         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial Leases                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| PPP liabilities                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Finance Granted By Cap Equipment Supplier |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Marketable Bonds                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Non-Marketable Bonds                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Bankers Acceptances                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial derivatives                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Securities                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Municipality sub-total</b>             | 1   | 105             | 84              | 36              | 52                   | 27              | 27                 | 11  | 10                     | 8                      |
| <b>Entities</b>                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Annuity and Bullet Loans                  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long-Term Loans (non-annuity)             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Local registered stock                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Instalment Credit                         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial Leases                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| PPP liabilities                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Finance Granted By Cap Equipment Supplier |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Marketable Bonds                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Non-Marketable Bonds                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Bankers Acceptances                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial derivatives                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Securities                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Entities sub-total</b>                 | 1   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Borrowing</b>                    | 1   | 105             | 84              | 36              | 52                   | 27              | 27                 | 11  | 10                     | 8                      |

|  |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|
| <b>Unspent Borrowing - Categorised by type</b> |   |   |   |   |   |   |   |   |   |   |
| <b>Parent municipality</b>                     |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (annuity/reducing balance)     |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (non-annuity)                  |   |   |   |   |   |   |   |   |   |   |
| Local registered stock                         |   |   |   |   |   |   |   |   |   |   |
| Instalment Credit                              |   |   |   |   |   |   |   |   |   |   |
| Financial Leases                               |   |   |   |   |   |   |   |   |   |   |
| PPP liabilities                                |   |   |   |   |   |   |   |   |   |   |
| Finance Granted By Cap Equipment Supplier      |   |   |   |   |   |   |   |   |   |   |
| Marketable Bonds                               |   |   |   |   |   |   |   |   |   |   |
| Non-Marketable Bonds                           |   |   |   |   |   |   |   |   |   |   |
| Bankers Acceptances                            |   |   |   |   |   |   |   |   |   |   |
| Financial derivatives                          |   |   |   |   |   |   |   |   |   |   |
| Other Securities                               |   |   |   |   |   |   |   |   |   |   |
| <b>Municipality sub-total</b>                  | 1 | - | - | - | - | - | - | - | - | - |
| <b>Entities</b>                                |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (annuity/reducing balance)     |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (non-annuity)                  |   |   |   |   |   |   |   |   |   |   |
| Local registered stock                         |   |   |   |   |   |   |   |   |   |   |
| Instalment Credit                              |   |   |   |   |   |   |   |   |   |   |
| Financial Leases                               |   |   |   |   |   |   |   |   |   |   |
| PPP liabilities                                |   |   |   |   |   |   |   |   |   |   |
| Finance Granted By Cap Equipment Supplier      |   |   |   |   |   |   |   |   |   |   |
| Marketable Bonds                               |   |   |   |   |   |   |   |   |   |   |
| Non-Marketable Bonds                           |   |   |   |   |   |   |   |   |   |   |
| Bankers Acceptances                            |   |   |   |   |   |   |   |   |   |   |
| Financial derivatives                          |   |   |   |   |   |   |   |   |   |   |
| Other Securities                               |   |   |   |   |   |   |   |   |   |   |
| <b>Entities sub-total</b>                      | 1 | - | - | - | - | - | - | - | - | - |
| <b>Total Unspent Borrowing</b>                 | 1 | - | - | - | - | - | - | - | - | - |

## References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance

|   |   |    |   |          |          |          |          |          |
|---|---|----|---|----------|----------|----------|----------|----------|
| - | - | 36 | - | (73 196) | (73 196) | (54 087) | (37 701) | (26 280) |
|---|---|----|---|----------|----------|----------|----------|----------|

## Choose name from list - Supporting Table SA18 Transfers and grant receipts

| Description   | Ref  | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| thousand  |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>RECEIPTS:</b>                                    | 1, 2 |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Operating Transfers and Grants</b>               |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| National Government:                                |      | 382 089         | 418 085         | 443 619         | 472 053              | 472 053         | 472 053            | 510 310   | 548 874                | 591 15                 |
| Local Government Equitable Share                    |      | 312 458         | 342 776         | 360 637         | 381 008              | 381 008         | 381 008            | 412 402   | 447 801                | 482 72                 |
| RSC Levy Replacement                                |      | 63 873          | 68 900          | 75 204          | 81 836               | 81 836          | 81 836             | 88 955  | 96 440                 | 103 42                 |
| Finance Management                                  |      | 1 460           | 1 795           | 1 865           | 1 865                | 1 865           | 1 865              | 1 800   | 1 800                  | 2 00                   |
| EPWP Incentive                                      |      | 1 788           | 1 956           | 3 260           | 4 523                | 4 523           | 4 523              | 4 468   | -                      | -                      |
| Rural Roads Asset Management Systems Grant          |      | 2 510           | 2 658           | 2 663           | 2 821                | 2 821           | 2 821              | 2 685   | 2 833                  | 2 96                   |
| Other transfers/grants [insert description]         |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Provincial Government:                              |      | -               | -               | -               | -                    | -               | -                  | 6 587   | -                      | -                      |
| Sport and Recreation                                |      |                 |                 |                 |                      |                 |                    | 5 587   | -                      | -                      |
| Spatial Development Framework                       |      |                 |                 |                 |                      |                 |                    | 1 000   | -                      | -                      |
| District Municipality:                              |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| [insert description]                                |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other grant providers:                              |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| [insert description]                                |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>total Operating Transfers and Grants</b>         | 5    | 382 089         | 418 085         | 443 619         | 472 053              | 472 053         | 472 053            | 518 897   | 548 874                | 591 15                 |
| <b>Capital Transfers and Grants</b>                 |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| National Government:                                |      | 292             | 295 851         | 55 236          | 291 038              | 291 038         | 291 038            | 289 336   | 313 651                | 327 71                 |
| Municipal Infrastructure Grant (MIG)                |      | 234             | 245 479         | 236             | 241 038              | 241 038         | 241 038            | 239 336   | 261 301                | 277 37                 |
| Water Services Infrastructure Grant                 |      | 59              | 50 372          | 55 000          | 50 000               | 50 000          | 50 000             | 50 000  | 52 350                 | 50 34                  |
| Provincial Government:                              |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other capital transfers/grants [insert description] |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| District Municipality:                              |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| [insert description]                                |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other grant providers:                              |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| [insert description]                                |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>total Capital Transfers and Grants</b>           | 5    | 292             | 295 851         | 55 236          | 291 038              | 291 038         | 291 038            | 289 336   | 313 651                | 327 71                 |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |      | 382 381         | 713 936         | 498 855         | 763 091              | 763 091         | 763 091            | 806 233   | 862 525                | 918 87                 |

## References

Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation  
Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

Replacement of RSC levies

Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

Total transfers and grants must reconcile to Budgeted Cash Flows

Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

## Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

| Description   | Ref      | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|---------------------|
|   |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| thousand  |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>EXPENDITURE:</b>   | <b>1</b> |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>operating expenditure of Transfers and Grants</b>        |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| National Government:  |          | 382             | 418 085         | 443 619         | 472 053              | 472 053         | 472 053            | 563 576   | 548 874                | 591 15              |
| Local Government Equitable Share                            |          | 312             | 342 776         | 360 637         | 381 008              | 381 008         | 381 008            | 412 402   | 447 801                | 482 72              |
| RSC Levy Replacement  |          | 64              | 68 900          | 75 204          | 81 836               | 81 836          | 81 836             | 88 955  | 96 440                 | 103 42              |
| Finance Management  |          | 1               | 1 795           | 1 865           | 1 865                | 1 865           | 1 865              | 1 800   | 1 800                  | 2 00                |
| EPWP Incentive  |          | 2               | 2 658           | 3 250           | 4 523                | 4 523           | 4 523              | 4 468   | -                      | -                   |
| Rural Roads Asset Management Systems Grant                  |          | 3               | 1 956           | 2 663           | 2 821                | 2 821           | 2 821              | 2 685   | 2 833                  | 2 96                |
| WSIG Grant Opex   |          |                 |                 |                 |                      |                 |                    | 500   |                        | -                   |
| Municipal Infrastructure Grant Opex                         |          |                 |                 |                 |                      |                 |                    | 52 766  |                        | -                   |
| Provincial Government:                                      |          | -               | -               | -               | -                    | -               | -                  | 6 587   | -                      | -                   |
| Sport and Recreation  |          |                 |                 |                 |                      |                 |                    | 5 587   | -                      | -                   |
| Spatial Development Framework                               |          |                 |                 |                 |                      |                 |                    | 1 000   | -                      | -                   |
| District Municipality:                                      |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| [insert description]  |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Other grant providers:                                      |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| [insert description]  |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>total operating expenditure of Transfers and Grants:</b> |          | <b>382</b>      | <b>418 085</b>  | <b>443 619</b>  | <b>472 053</b>       | <b>472 053</b>  | <b>472 053</b>     | <b>570 163</b>                                      | <b>548 874</b>         | <b>591 15</b>       |
| <b>capital expenditure of Transfers and Grants</b>          |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| National Government:  |          | 223             | 300 479         | 285 889         | 291 038              | 291 038         | 291 038            | 236 070   | 313 651                | 327 7               |
| Municipal Infrastructure Grant (MIG)                        |          | 223 144         | 245 479         | 235 889         | 241 038              | 241 038         | 241 038            | 186 570   | 261 301                | 277 3               |
| Water Services Infrastructure Grant                         |          |                 | 55 000          | 50 000          | 50 000               | 50 000          | 50 000             | 49 500  | 52 350                 | 50 3                |
| Provincial Government:                                      |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| Other capital transfers/grants [insert description]         |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| District Municipality:                                      |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| [insert description]  |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| Other grant providers:                                      |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                   |
| [insert description]  |          |                 |                 |                 |                      |                 |                    |   |                        |                     |
| <b>total capital expenditure of Transfers and Grants</b>    |          | <b>223</b>      | <b>300 479</b>  | <b>285 889</b>  | <b>291 038</b>       | <b>291 038</b>  | <b>291 038</b>     | <b>236 070</b>                                      | <b>313 651</b>         | <b>327 7</b>        |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |          | <b>605</b>      | <b>718 564</b>  | <b>729 508</b>  | <b>763 091</b>       | <b>763 091</b>  | <b>763 091</b>     | <b>806 233</b>                                      | <b>862 525</b>         | <b>918 8</b>        |

## References

Expenditure must be separately listed for each transfer or grant received or recognised

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

| Description   | Ref      | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    |                   | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                     |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|---------------------|
|   |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year 2022/23 |
| thousand  |          |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| <u>Cash Transfers to other municipalities</u><br><i>Insert description</i>  | 1        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Cash Transfers To Municipalities:   |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Cash Transfers to Entities/Other External Mechanisms</u><br><i>Insert description</i>  | 2        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Cash Transfers To Entities/Em's   |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Cash Transfers to other Organs of State</u><br><i>Insert description</i>   | 3        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Cash Transfers To Other Organs Of State:  |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Cash Transfers to Organisations</u><br><i>Insert description</i>   |          |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Cash Transfers To Organisations   |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Cash Transfers to Groups of Individuals</u><br><i>Insert description</i>   |          |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Cash Transfers To Groups Of Individuals:  |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <b>TOTAL CASH TRANSFERS AND GRANTS</b>  | <b>6</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>  | <b>-</b>               | <b>-</b>            |
| <u>Non-Cash Transfers to other municipalities</u><br><i>Insert description</i>  | 1        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Non-Cash Transfers To Municipalities:   |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Non-Cash Transfers to Entities/Other External Mechanisms</u><br>South Coast Development Agency<br>Tourism Development<br>Tourism Marketing | 2        | 36 355          | 5 788           | -               | 5 381                | 5 381           | 5 381              | 5 381             | 5 481   | 5 755                  | 6 C                 |
|   |          |                 | 5 682           |                 | 6 096                | 6 096           | 6 096              | 6 096             | 6 186   | 6 508                  | 6 E                 |
|   |          |                 | 6 840           |                 | 7 246                | 7 246           | 7 246              | 7 246             | 7 348   | 7 713                  | 8 C                 |
| Total Non-Cash Transfers To Entities/Em's   |          | 36 355          | 18 310          | -               | 18 723               | 18 723          | 18 723             | 18 723            | 19 023  | 19 975                 | 20 9                |
| <u>Non-Cash Transfers to other Organs of State</u><br><i>Insert description</i>   | 3        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Non-Cash Transfers To Other Organs Of State:  |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Non-Cash Grants to Organisations</u><br><i>Insert description</i>  | 4        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Non-Cash Grants To Organisations  |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <u>Grants to Groups of Individuals</u><br><i>Insert description</i>   | 5        |                 |                 |                 |                      |                 |                    |                   |   |                        |                     |
| Total Non-Cash Grants To Groups Of Individuals:   |          | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                   |
| <b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>  |          | <b>36 355</b>   | <b>18 310</b>   | <b>-</b>        | <b>18 723</b>        | <b>18 723</b>   | <b>18 723</b>      | <b>18 723</b>     | <b>19 023</b>                                       | <b>19 975</b>          | <b>20 9</b>         |
| <b>TOTAL TRANSFERS AND GRANTS</b>   | <b>6</b> | <b>36 355</b>   | <b>18 310</b>   | <b>-</b>        | <b>18 723</b>        | <b>18 723</b>   | <b>18 723</b>      | <b>18 723</b>     | <b>19 023</b>                                       | <b>19 975</b>          | <b>20 9</b>         |

#### References

Insert description listed by municipal name and demarcation code of recipient

Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

Insert description of each other organisation (e.g. charity)

Insert description of each other organisation (e.g. the aged, child-headed households)

All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration          | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand   |     | A               | B               | C               | D                    | E               | F                  | G   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 5 537           | 6 115           | 6 637           | 5 340                | 5 340           | 5 073              | 6 615   | 6 946                  | 7 294                  |
| Pension and UIF Contributions                            |     | -               | -               | 86              | 282                  | 282             | 268                | 381   | 400                    | 420                    |
| Medical Aid Contributions                                |     | 0               | -               | -               | 238                  | 238             | 226                | 321   | 338                    | 354                    |
| Motor Vehicle Allowance                                  |     | 2 103           | 1 837           | 2 188           | 3 005                | 3 005           | 2 855              | 4 057   | 4 260                  | 4 473                  |
| Cellphone Allowance                                      |     | 381             | 1 068           | 529             | 1 074                | 1 074           | 1 020              | 1 074   | 1 127                  | 1 184                  |
| Housing Allowances                                       |     | 232             | -               | -               | 2 404                | 2 404           | 2 284              | 2 904   | 3 049                  | 3 202                  |
| Other benefits and allowances                            |     | -               | -               | -               | 46                   | 46              | 43                 | 62  | 65                     | 68                     |
| <b>Sub Total - Councillors</b>                           |     | 8 252           | 9 020           | 9 440           | 12 389               | 12 389          | 11 769             | 15 414  | 16 185                 | 16 994                 |
| <b>% Increase</b>  | 4   |                 | 9.3%            | 4.7%            | 31.2%                | -               | (5.0%)             | 31.0%   | 5.0%                   | 5.0%                   |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 4 012           | -               | 3 458           | 4 736                | 4 736           | 4 499              | 5 045   | 5 297                  | 5 562                  |
| Pension and UIF Contributions                            |     | 9               | -               | 150             | 730                  | 730             | 694                | 917   | 963                    | 1 011                  |
| Medical Aid Contributions                                |     | 498             | -               | -               | 232                  | 232             | 221                | 232   | 244                    | 256                    |
| Overtime   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Performance Bonus  |     | 532             | -               | -               | 401                  | 401             | 381                | 420   | 441                    | 464                    |
| Motor Vehicle Allowance                                  | 3   | 1 189           | -               | 1 181           | 1 779                | 1 779           | 1 690              | 1 199   | 1 259                  | 1 322                  |
| Cellphone Allowance                                      | 3   | 82              | -               | 56              | 82                   | 82              | 78                 | 78  | 82                     | 86                     |
| Housing Allowances                                       | 3   | 696             | -               | 545             | 199                  | 199             | 189                | 374   | 393                    | 412                    |
| Other benefits and allowances                            | 3   | -               | -               | 14              | 51                   | 51              | 48                 | 150   | 158                    | 166                    |
| Payments in lieu of leave                                |     | 112             | -               | -               | 100                  | 100             | 95                 | 291   | 305                    | 320                    |
| Long service awards                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Post-retirement benefit obligations                      | 6   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | 7 131           | -               | 5 404           | 8 311                | 8 311           | 7 895              | 8 707   | 9 143                  | 9 600                  |
| <b>% Increase</b>  | 4   |                 | (100.0%)        | -               | 53.8%                | -               | (5.0%)             | 10.3%   | 5.0%                   | 5.0%                   |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 194 067         | 276 102         | 254 343         | 228 908              | 228 908         | 217 463            | 244 975   | 257 223                | 270 084                |
| Pension and UIF Contributions                            |     | 33 666          | 1 597           | 42 505          | 32 814               | 32 814          | 31 173             | 38 754  | 38 591                 | 40 521                 |
| Medical Aid Contributions                                |     | 13 663          | 14 613          | 19 187          | 17 427               | 17 427          | 16 556             | 18 328  | 19 244                 | 20 206                 |
| Overtime   |     | 32 839          | 40 981          | -               | 28 138               | 28 138          | 26 731             | 29 967  | 31 465                 | 33 038                 |
| Performance Bonus  |     | -               | 17 316          | 52 938          | -                    | -               | -                  | -   | -                      | -                      |
| Motor Vehicle Allowance                                  | 3   | 11 520          | 8 395           | 11 016          | 11 115               | 11 115          | 10 559             | 9 918   | 10 411                 | 10 932                 |
| Cellphone Allowance                                      | 3   | 1 565           | -               | -               | 1 397                | 1 397           | 1 327              | 1 401   | 1 471                  | 1 544                  |
| Housing Allowances                                       | 3   | 1 007           | 2 967           | 2 985           | 2 585                | 2 585           | 2 456              | 3 247   | 3 409                  | 3 679                  |
| Other benefits and allowances                            | 3   | 26 307          | -               | 15 283          | 32 394               | 32 394          | 30 774             | 13 390  | 14 059                 | 14 782                 |
| Payments in lieu of leave                                |     | 8 268           | 3 454           | 3 629           | 4 525                | 4 525           | 4 299              | 4 529   | 4 755                  | 4 993                  |
| Long service awards                                      |     | 8               | 3 936           | 2 580           | 1 718                | 1 718           | 1 632              | 1 630   | 1 921                  | 2 017                  |
| Post-retirement benefit obligations                      | 6   | (1 027)         | 1 639           | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Sub Total - Other Municipal Staff</b>                 |     | 321 884         | 371 001         | 404 466         | 361 021              | 361 021         | 342 970            | 364 334   | 382 550                | 401 878                |
| <b>% Increase</b>  | 4   |                 | 15.3%           | 9.0%            | (10.7%)              | -               | (5.0%)             | 8.2%  | 5.0%                   | 5.0%                   |
| <b>Total Parent Municipality</b>                         |     | 337 267         | 380 021         | 419 311         | 381 720              | 381 720         | 362 634            | 388 455   | 407 878                | 428 272                |
|  |     |                 | 12.7%           | 10.3%           | (9.0%)               | -               | (5.0%)             | 7.1%  | 5.0%                   | 5.0%                   |
| <b>Board Members of Entities</b>                         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | -               | -               | -               | 767                  | 767             | 729                | -   | -                      | -                      |
| Pension and UIF Contributions                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Medical Aid Contributions                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Overtime   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Performance Bonus  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Motor Vehicle Allowance                                  | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Cellphone Allowance                                      | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing Allowances                                       | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other benefits and allowances                            | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Board Fees   |     | 909             | 847             | -               | 935                  | 935             | 888                | -   | -                      | -                      |
| Payments in lieu of leave                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Long service awards                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Post-retirement benefit obligations                      | 6   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Sub Total - Board Members of Entities</b>             |     | 909             | 847             | -               | 1 702                | 1 702           | 1 617              | -   | -                      | -                      |
| <b>% Increase</b>  | 4   |                 | (5.9%)          | (100.0%)        | -                    | -               | (5.0%)             | (100.0%)  | -                      | -                      |

|  |            |                |                |                 |                |                |                |                 |                |
|--|------------|----------------|----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|
| <b>Senior Managers of Entities</b>             |            |                |                |                 |                |                |                |                 |                |
| Basic Salaries and Wages                       |            | 3 086          | 4 057          |                 | 8 109          | 8 109          | 7 704          | -               | -              |
| Pension and UIF Contributions                  |            |                |                |                 | 276            | 276            | 262            | -               | -              |
| Medical Aid Contributions                      |            |                |                |                 | -              | -              | -              | -               | -              |
| Overtime                                       |            |                |                |                 | -              | -              | -              | -               | -              |
| Performance Bonus                              |            |                |                |                 | 507            | 507            | 481            | -               | -              |
| Motor Vehicle Allowance                        | 3          |                |                |                 | -              | -              | -              | -               | -              |
| Cellphone Allowance                            | 3          |                |                |                 | -              | -              | -              | -               | -              |
| Housing Allowances                             | 3          |                |                |                 | -              | -              | -              | -               | -              |
| Other benefits and allowances                  | 3          |                |                |                 | 84             | 84             | 80             | -               | -              |
| Payments in lieu of leave                      |            |                |                |                 | -              | -              | -              | -               | -              |
| Long service awards                            |            |                |                |                 | -              | -              | -              | -               | -              |
| Post-retirement benefit obligations            | 6          |                |                |                 | -              | -              | -              | -               | -              |
| <b>Sub Total - Senior Managers of Entities</b> |            | <b>3 086</b>   | <b>4 057</b>   | <b>-</b>        | <b>8 976</b>   | <b>8 976</b>   | <b>8 527</b>   | <b>-</b>        | <b>-</b>       |
| <b>% Increase</b>                              | <b>4</b>   |                | <b>31.5%</b>   | <b>(100.0%)</b> | <b>-</b>       | <b>-</b>       | <b>(5.0%)</b>  | <b>(100.0%)</b> | <b>-</b>       |
| <b>Other Staff of Entities</b>                 |            |                |                |                 |                |                |                |                 |                |
| Basic Salaries and Wages                       |            | 1 354          | 1 347          |                 | 4 472          | 4 472          | 4 249          | -               | -              |
| Pension and UIF Contributions                  |            |                |                |                 | 280            | 280            | 266            | -               | -              |
| Medical Aid Contributions                      |            |                |                |                 | 335            | 335            | 318            | -               | -              |
| Overtime                                       |            |                |                |                 | 219            | 219            | 208            | -               | -              |
| Performance Bonus                              |            |                |                |                 | 276            | 276            | 262            | -               | -              |
| Motor Vehicle Allowance                        | 3          |                |                |                 | -              | -              | -              | -               | -              |
| Cellphone Allowance                            | 3          |                |                |                 | 43             | 43             | 41             | -               | -              |
| Housing Allowances                             | 3          |                |                |                 | 14             | 14             | 13             | -               | -              |
| Other benefits and allowances                  | 3          |                |                |                 | 21             | 21             | 20             | -               | -              |
| Payments in lieu of leave                      |            |                |                |                 | -              | -              | -              | -               | -              |
| Long service awards                            |            |                |                |                 | -              | -              | -              | -               | -              |
| Post-retirement benefit obligations            | 6          |                |                |                 | -              | -              | -              | -               | -              |
| <b>Sub Total - Other Staff of Entities</b>     |            | <b>1 354</b>   | <b>1 347</b>   | <b>-</b>        | <b>5 660</b>   | <b>5 660</b>   | <b>5 377</b>   | <b>-</b>        | <b>-</b>       |
| <b>% Increase</b>                              | <b>4</b>   |                | <b>(0.5%)</b>  | <b>(100.0%)</b> | <b>-</b>       | <b>-</b>       | <b>(5.0%)</b>  | <b>(100.0%)</b> | <b>-</b>       |
| <b>Total Municipal Entities</b>                |            | <b>5 350</b>   | <b>6 251</b>   | <b>-</b>        | <b>16 338</b>  | <b>16 338</b>  | <b>15 522</b>  | <b>-</b>        | <b>-</b>       |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b> |            | <b>342 617</b> | <b>386 272</b> | <b>419 311</b>  | <b>396 059</b> | <b>396 059</b> | <b>378 156</b> | <b>388 455</b>  | <b>407 878</b> |
| <b>% Increase</b>                              | <b>4</b>   |                | <b>12.7%</b>   | <b>8.6%</b>     | <b>(5.1%)</b>  | <b>-</b>       | <b>(5.0%)</b>  | <b>2.7%</b>     | <b>5.0%</b>    |
| <b>TOTAL MANAGERS AND STAFF</b>                | <b>5,7</b> | <b>333 455</b> | <b>376 405</b> | <b>409 871</b>  | <b>383 968</b> | <b>383 968</b> | <b>364 769</b> | <b>373 041</b>  | <b>391 693</b> |

**References**

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

Choose name from list - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers                                  | Ref   | 2018/19   |                     |                    | Current Year 2019/20 |                     |                    | Budget Year 2020/21 |                     |                    |
|---|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
|   |       | Positions | Permanent employees | Contract employees | Positions            | Permanent employees | Contract employees | Positions           | Permanent employees | Contract employees |
| <b>Municipal Council and Boards of Municipal Entities</b>     |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |       | 35        |                     | 35                 | 35                   |                     | 35                 |                     |                     |                    |
| Board Members of municipal entities                           | 4     | 8         |                     | 7                  | 7                    |                     | 7                  |                     |                     |                    |
| <b>Municipal employees</b>                                    | 5     |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Municipal Manager and Senior Managers                         | 3     | 5         |                     | 5                  | 5                    |                     | 5                  |                     |                     |                    |
| Other Managers  | 7     | 32        | 27                  | 2                  | 28                   | 27                  | 2                  |                     |                     |                    |
| Professionals   |       | 670       | 293                 | 16                 | 670                  | 258                 | 16                 | -                   | -                   | -                  |
| Finance   |       | 124       | 96                  | 1                  | 124                  | 96                  | 1                  |                     |                     |                    |
| Spatial/town planning   |       | -         | -                   | -                  | -                    | -                   | -                  |                     |                     |                    |
| Information Technology  |       | 10        | 10                  | -                  | 10                   | 10                  | -                  |                     |                     |                    |
| Roads   |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Electricity   |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Water   |       | 536       | 152                 | 15                 | 536                  | 152                 | 15                 |                     |                     |                    |
| Sanitation  |       |           | 35                  |                    |                      |                     |                    |                     |                     |                    |
| Refuse  |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Other   |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Technicians   |       | 130       | 142                 | 11                 | 130                  | 142                 | 11                 | -                   | -                   | -                  |
| Finance   |       | 124       | 97                  | 1                  | 124                  | 97                  | 1                  |                     |                     |                    |
| Spatial/town planning   |       | 6         | 5                   | -                  | 6                    | 5                   | -                  |                     |                     |                    |
| Information Technology  |       | -         | 4                   |                    | -                    | 4                   |                    |                     |                     |                    |
| Roads   |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Electricity   |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Water   |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Sanitation  |       |           | 36                  |                    |                      | 36                  |                    |                     |                     |                    |
| Refuse  |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Other   |       |           |                     | 10                 |                      |                     | 10                 |                     |                     |                    |
| Clerks (Clerical and administrative)                          |       | 52        | 67                  | 1                  | 52                   | 67                  | -                  |                     |                     |                    |
| Service and sales workers                                     |       | -         | -                   |                    | -                    | -                   |                    |                     |                     |                    |
| Skilled agricultural and fishery workers                      |       | -         | -                   | -                  | -                    | -                   | -                  |                     |                     |                    |
| Craft and related trades                                      |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Plant and Machine Operators                                   |       |           | 37                  |                    |                      | 37                  |                    |                     |                     |                    |
| Elementary Occupations  |       | 272       | 171                 |                    | -                    | 171                 |                    |                     |                     |                    |
| <b>TOTAL PERSONNEL NUMBERS</b>                                | 9     | 1 204     | 737                 | 77                 | 927                  | 702                 | 76                 | -                   | -                   | -                  |
| <b>% Increase</b>   |       |           |                     |                    | (23.0%)              | (4.7%)              | (1.3%)             | (100.0%)            | (100.0%)            | (100.0%)           |
| <b>Total municipal employees headcount</b>                    | 6, 10 |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Finance personnel headcount                                   | 8, 10 |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Human Resources personnel headcount                           | 8, 10 |           |                     |                    |                      |                     |                    |                     |                     |                    |

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions



Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description  | Ref | Budget Year 2020/21 |          |          |          |          |          |          |          |         |         |         |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|----------|----------|----------|----------|----------|----------|----------|---------|---------|---------|----------|---|------------------------|------------------------|
|  |     | July                | August   | Sept.    | October  | November | December | January  | February | March   | April   | May     | June     | Budget Year 2020/21                           | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b>Revenue By Source</b>   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Property rates   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Service charges - electricity revenue  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Service charges - water revenue  |     | 29 066              | 31 369   | 29 437   | 52 609   | 47 673   | 50 258   | 47 025   | 45 442   | 52 326  | 47 034  | 43 864  | 47 130   | 552 888                                       | 580 511                | 609 537                |
| Service charges - sanitation revenue   |     | 8 681               | 8 209    | 7 936    | 6 324    | 8 743    | 8 948    | 8 653    | 8 657    | 8 111   | 8 547   | 8 484   | 7 563    | 93 508  | 103 810                | 109 001                |
| Service charges - refuse revenue   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Rental of facilities and equipment   |     | 63                  | 91       | 6        | 129      | 4        | 4        | 4        | 24       | 182     | 4       | 4       | 104      | 617   | 648                    | 680                    |
| Interest earned - external investments   |     | 16                  |          |          |          |          |          | 452      | 552      | 253     | 353     | 453     | 456      | 2 535   | 2 662                  | 2 785                  |
| Interest earned - outstanding debtors  |     | 40                  | 22       |          |          |          | 106      |          |          | 169     | 169     |         | 133      | 765   | 803                    | 843                    |
| Dividends received   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Fines, penalties and forfeits  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Libraries and permits  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Agency services  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Transfers and subsidies  |     | 196 187             | 514      | 3        | 387      | 93       | 145 302  |          | 2 484    | 121 471 | 40 634  | 40 290  | 2 216    | 489 502                                       | 524 477                | 550 701                |
| Other revenue  |     | 126                 | 126      | 126      | 379      | 126      | 126      |          | 126      | 379     | 379     | 379     | 379      | 8 800   | 9 240                  | 9 702                  |
| Gains  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   |     | 234 180             | 40 332   | 37 509   | 60 078   | 56 639   | 204 743  | 56 270   | 57 285   | 183 041 | 97 119  | 93 443  | 58 088   | 1 159 002                                     | 1 222 579              | 1 283 708              |
| <b>Expenditure By Type</b>   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Employee related costs   |     | 33 019              | 48 251   | 32 117   | 33 864   | 29 531   | 32 276   | 30 802   | 30 019   | 32 268  | 27 934  | 29 005  | 28 767   | 373 041                                       | 381 693                | 411 278                |
| Remuneration of councillors  |     | 1 084               | 1 020    | 1 015    | 1 125    | 1 109    | 3 157    | 1 077    | 1 512    | 1 125   | 1 109   | 1 077   | 1 080    | 15 414  | 16 165                 | 18 984                 |
| Debt impairment  |     | 3 359               | 3 359    | 3 359    | 3 359    | 3 359    | 3 359    | 3 359    | 3 359    | 3 359   | 3 359   | 3 359   | 3 359    | 40 314  | 42 329                 | 44 448                 |
| Depreciation & asset impairment  |     | 14 147              | 14 147   | 14 147   | 14 147   | 14 147   | 14 147   | 14 147   | 14 147   | 14 147  | 14 147  | 14 147  | 14 147   | 163 763                                       | 178 352                | 187 184                |
| Finance charges  |     | 134                 | 485      | 485      | 164      | 31       | 101      | 257      | 10 258   | 154     | 31      | 257     | 431      | 2 522   | 2 648                  | 2 780                  |
| Bulk purchases   |     | 19 581              | 13 030   | 15 581   | 12 839   | 11 378   | 11 656   | 11 587   | 928      | 8 839   | 8 378   | 8 588   | 10 032   | 145 787                                       | 153 078                | 160 730                |
| Other materials  |     | 211                 | 351      | 2 452    | 221      | 109      | 2 559    | 2 452    | 928      | 221     | 109     | 2 452   | 10 176   | 20 580  | 21 608                 | 22 689                 |
| Contracted services  |     | 19 162              | 27 282   | 9 642    | 18 642   | 15 489   | 20 572   | 21 404   | 17 310   | 18 642  | 17 489  | 16 404  | 4 941    | 173 720                                       | 188 708                | 198 141                |
| Transfers and subsidies  |     |                     |          | 4 681    |          |          | 4 681    |          |          |         | 4 681   |         | 4 981    | 19 023  | 19 975                 | 20 973                 |
| Other expenditure  |     | 11 169              | 9 240    | 4 775    | 21 792   | 29 576   | 24 220   | 25 095   | 23 520   | 29 826  | 26 056  | 25 095  | 22 335   | 309 171                                       | 324 420                | 340 641                |
| Losses   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| <b>Total Expenditure</b>   |     | 101 868             | 118 247  | 92 254   | 106 144  | 105 730  | 115 727  | 109 961  | 101 054  | 108 581 | 105 303 | 100 385 | 100 249  | 1 275 335                                     | 1 338 892              | 1 405 836              |
| <b>Surplus/(Deficit)</b>   |     | 132 322             | (77 915) | (54 745) | (46 066) | (49 090) | 88 015   | (53 711) | (43 769) | 74 460  | (8 184) | (6 922) | (42 161) | (116 333)                                     | (116 312)              | (122 128)              |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Transfers and subsidies - capital (in-kind - all)  |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   |     | 130 051             | (49 925) | (42 581) | (36 237) | (11 251) | 109 706  | (39 493) | (5 930)  | 86 676  | 6 034   | 7 296   | 15 323   | 163 003                                       | 176 990                | 185 840                |
| Taxation   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Attributable to minorities   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| Share of surplus/ (deficit) of associate   |     |                     |          |          |          |          |          |          |          |         |         |         |          |   |                        |                        |
| <b>Surplus/(Deficit)</b>   |     | 130 051             | (49 925) | (42 581) | (36 237) | (11 251) | 109 706  | (39 493) | (5 930)  | 86 676  | 6 034   | 7 296   | 15 323   | 163 003                                       | 176 990                | 185 840                |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| R thousand                                    | Ref | Description | Budget Year 2020/21 |          |         |         |          |          |         |          |          |         |         |           | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|-----|-------------|---------------------|----------|---------|---------|----------|----------|---------|----------|----------|---------|---------|-----------|---|------------------------|------------------------|
|   |     |             | July                | August   | Sept.   | October | November | December | January | February | March    | April   | May     | June      | Budget Year 2020/21                           | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b>Revenue by Vote</b>                        |     |             |                     |          |         |         |          |          |         |          |          |         |         |           |   |                        |                        |
| Vote 1 - Executive and Council                |     |             | 4 468               | 15 559   | 18 818  | 16 061  | 13 239   | 13 084   | 13 691  | 12 928   | 13 088   | 13 350  | 13 413  | -         | 4 468   | 4 691                  | 4 926                  |
| Vote 2 - Finance and Administration           |     |             | 12 928              | -        | -       | -       | 14       | 10       | --      | -        | 4 587    | 17      | 2 428   | (950)     | 155 288                                       | 163 081                | 171 183                |
| Vote 3 - Community and public safety          |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | 2 012     | 9 068   | 9 521                  | 9 997                  |
| Vote 4 - Sport and recreation                 |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 5 - Public safety                        |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 6 - Economic and environmental services  |     |             | -                   | 1 285    | 10      | -       | 2 585    | -        | 13 194  | 4 590    | 13 550   | 5 348   | 5 484   | 5 362     | 51 448  | 54 020                 | 56 721                 |
| Vote 8 - Water management                     |     |             | 214 673             | 71 370   | 68 712  | 75 645  | 79 611   | 80 225   | 63 755  | 79 965   | 31 694   | 78 996  | 78 221  | 31 825    | 20 709  | 21 744                 | 22 831                 |
| Vote 9 - Waste water management               |     |             | 9 528               | 8 692    | 8 207   | 10 528  | 9 690    | 11 528   | 10 528  | 11 528   | 10 528   | 10 528  | 12 528  | 270 338   | 1 088 563                                     | 1 148 617              | 1 206 048              |
| Vote 9 - Environmental Protection             |     |             | 9 528               | 8 692    | 8 207   | 10 528  | 9 690    | 11 528   | 10 528  | 11 528   | 10 528   | 10 528  | 12 528  | 944 911   | 108 816                                       | 114 256                | 119 969                |
| Vote 10 - Other                               |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | 114 174   | -   | -                      | -                      |
| Vote 11 - Health                              |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| <b>Total Revenue by Vote</b>                  |     |             | 251 125             | 105 598  | 103 953 | 112 762 | 114 887  | 116 375  | 111 696 | 120 539  | 84 016   | 118 657 | 124 602 | 1 368 272 | 1 438 338                                     | 1 515 882              | 1 591 676              |
| <b>Expenditure by Vote to be appropriated</b> |     |             |                     |          |         |         |          |          |         |          |          |         |         |           |   |                        |                        |
| Vote 1 - Executive and Council                |     |             | 4 608               | 7 052    | 4 930   | 6 154   | 4 456    | 5 954    | 4 883   | 4 860    | 6 321    | 6 321   | 8 321   | 9 455     | 71 314  | 74 879                 | 78 623                 |
| Vote 2 - Finance and Administration           |     |             | 23 578              | 28 200   | 17 493  | 23 850  | 15 973   | 15 269   | 17 597  | 24 551   | 23 171   | 17 883  | 23 171  | 86 086    | 316 822                                       | 332 663                | 349 255                |
| Vote 3 - Community and public safety          |     |             | 1 095               | 97       | 97      | -       | -        | -        | -       | 794      | -        | 684     | 787     | 948       | 4 503   | 4 728                  | 4 965                  |
| Vote 4 - Sport and recreation                 |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 5 - Public safety                        |     |             | -                   | -        | 800     | -       | 9 034    | -        | 8 548   | 1 659    | 10 659   | 13 568  | 5 869   | -         | 1 250   | 1 313                  | 1 378                  |
| Vote 6 - Economic and environmental services  |     |             | 15                  | -        | 8 049   | -       | 2 147    | -        | -       | 3 103    | -        | 3 135   | -       | 2 544     | 53 288  | 55 962                 | 58 750                 |
| Vote 7 - Environmental Protection             |     |             | 2 586               | 2 925    | 2 012   | -       | -        | -        | -       | -        | -        | -       | -       | 44 045    | 17 443  | 18 316                 | 19 231                 |
| Vote 8 - Water management                     |     |             | 48 265              | 83 051   | 21 682  | 50 793  | 37 005   | 56 571   | 56 571  | 57 238   | 57 942   | 59 419  | 51 426  | 39 601    | 591 938                                       | 621 322                | 652 388                |
| Vote 9 - Waste water management               |     |             | 10 432              | 9 148    | 10 435  | 11 658  | 10 851   | 11 418   | 10 418  | 10 464   | 16 164   | 16 164  | 16 164  | 19 959    | 218 478                                       | 229 403                | 240 873                |
| Vote 10 - Other                               |     |             | -                   | -        | -       | -       | -        | 476      | -       | -        | -        | -       | -       | -         | 300   | 315                    | 331                    |
| Vote 11 - Health                              |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                   |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| <b>Total Expenditure by Vote</b>              |     |             | 90 580              | 130 473  | 65 499  | 92 455  | 79 466   | 99 688   | 98 017  | 103 469  | 114 266  | 117 175 | 103 738 | 202 638   | 1 275 335                                     | 1 338 892              | 1 405 836              |
| <b>Surplus/(Deficit) before assoc.</b>        |     |             | 160 545             | (24 875) | 38 454  | 20 307  | 35 422   | (16 686) | 13 679  | 17 070   | (30 250) | 1 492   | 20 865  | 1 165 634 | 163 003                                       | 176 990                | 185 840                |
| Taxation                                      |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Attributable to minorities                    |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| Share of surplus/ (deficit) of associate      |     |             | -                   | -        | -       | -       | -        | -        | -       | -        | -        | -       | -       | -         | -   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                      | 1   |             | 160 545             | (24 875) | 38 454  | 20 307  | 35 422   | (16 686) | 13 679  | 17 070   | (30 250) | 1 492   | 20 865  | 1 165 634 | 163 003                                       | 176 990                | 185 840                |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description                              | Ref | Budget Year 2020/21 |          |          |          |          |          |          |          |         |          |          |         | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|----------|----------|----------|----------|----------|----------|----------|---------|----------|----------|---------|---|------------------------|------------------------|
|  |     | July                | August   | Sept.    | October  | November | December | January  | February | March   | April    | May      | June    | Budget Year 2020/21                           | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|  |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| R R thousand                             |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Revenue - Functional                     |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Governance and administration            |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Executive and council                    |     | 14 136              | 15 406   | 15 890   | 13 388   | 1 371    | 1 156    | 11 893   | 4 316    | 12 788  | 32 802   | 24 377   | 12 212  | 159 736                                       | 167 722                | 176 109                |
| Finance and administration               |     | 14 136              | 463      | 15 890   | 255      | -        | -        | 130      | 2 080    | 377     | 377      | 377      | 408     | 4 468   | 4 991                  | 4 926                  |
| Internal audit                           |     |                     | 14 942   |          | 13 133   | 1 371    | 1 156    | 11 763   | 2 236    | 12 411  | 32 425   | 24 000   | 11 804  | 155 268                                       | 163 031                | 171 183                |
| Community and public safety              |     | -                   | -        | -        | -        | 9 068    | -        | -        | -        | -       | -        | -        | -       | 9 068   | 9 521                  | 9 997                  |
| Community and social services            |     |                     |          |          |          | 9 068    |          |          |          |         |          |          |         | 9 068   | 9 521                  | 9 997                  |
| Sport and recreation                     |     |                     |          |          |          |          |          |          |          |         |          |          |         | -   | -                      | -                      |
| Public safety                            |     |                     |          |          |          |          |          |          |          |         |          |          |         | -   | -                      | -                      |
| Housing                                  |     |                     |          |          |          |          |          |          |          |         |          |          |         | -   | -                      | -                      |
| Health                                   |     |                     |          |          |          |          |          |          |          |         |          |          |         | -   | -                      | -                      |
| Economic and environmental services      |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Planning and development                 |     | 3 446               | 1 285    | 10       | -        | 14       | 10       | -        | 1 135    | 2 514   | 3 685    | 6 854    | 53 204  | 72 157  | 75 764                 | 79 553                 |
| Road transport                           |     | 3 446               | 1 285    | 10       | -        | 14       | 10       | -        | 1 135    | 2 514   | 3 685    | 6 854    | 32 495  | 51 448  | 54 020                 | 56 721                 |
| Environmental protection                 |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Trading services                         |     | 224 201             | 35 332   | 30 957   | 36 576   | 18 852   | 276 056  | 33 232   | 112 080  | 60 413  | 36 340   | 18 556   | 20 709  | 20 709  | 21 744                 | 22 831                 |
| Energy sources                           |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Water management                         |     | 214 673             | 25 640   | 21 750   | 27 134   | 9 214    | 267 054  | 23 736   | 102 951  | 50 722  | 27 134   | 9 214    | 309 343 | 1 088 553                                     | 1 148 617              | 1 208 048              |
| Waste water management                   |     | 9 528               | 9 692    | 9 207    | 9 442    | 9 638    | 9 002    | 9 496    | 9 129    | 9 692   | 9 207    | 9 442    | 5 340   | 108 818                                       | 114 256                | 119 989                |
| Waste management                         |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Other                                    |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Total Revenue - Functional               |     | 241 763             | 52 023   | 48 856   | 49 964   | 29 304   | 277 222  | 45 126   | 117 531  | 75 716  | 72 827   | 49 887   | 380 100 | 1 438 338                                     | 1 515 882              | 1 591 676              |
| Expenditure - Functional                 |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Governance and administration            |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Executive and council                    |     | 34 186              | 35 252   | 32 424   | 35 004   | 32 870   | 31 223   | 32 480   | 29 411   | 29 491  | 35 162   | 27 553   | 32 130  | 388 197                                       | 407 808                | 427 987                |
| Finance and administration               |     | 4 608               | 7 082    | 4 930    | 6 154    | 6 897    | 5 954    | 4 883    | 4 880    | 6 321   | 5 951    | 3 713    | 9 931   | 71 314  | 74 879                 | 78 623                 |
| Internal audit                           |     | 29 578              | 28 200   | 27 493   | 29 850   | 25 973   | 25 269   | 27 597   | 24 551   | 23 171  | 29 211   | 23 850   | 22 078  | 316 822                                       | 332 663                | 349 237                |
| Community and public safety              |     | 1 510               | 87       | 497      | -        | -        | -        | 1 495    | 97       | 97      | -        | -        | 61      | 61  | 84                     | 67                     |
| Community and social services            |     | 1 095               | 97       | 97       |          |          |          | 1 095    | 97       | 97      |          |          | 2 260   | 6 053   | 6 356                  | 6 674                  |
| Sport and recreation                     |     |                     |          |          |          |          |          |          |          |         |          |          | 1 924   | 4 503   | 4 729                  | 4 965                  |
| Public safety                            |     | 400                 |          | 400      |          |          |          | 400      |          |         |          |          | 50      | 1 250   | 1 313                  | 1 378                  |
| Housing                                  |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Health                                   |     | 15                  |          |          |          |          |          |          |          |         |          |          | 285     | 300   | 315                    | 331                    |
| Economic and environmental services      |     | 2 588               | 2 925    | 2 014    | 2 279    | 2 268    | 5 930    | 3 333    | 13 657   | 4 716   | 4 716    | 4 716    | 21 579  | 70 731  | 74 268                 | 77 981                 |
| Planning and development                 |     | 2 586               | 2 925    | 2 012    | 2 279    | 2 268    | 5 820    | 3 330    | 10 371   | 3 104   | 3 104    | 3 104    | 12 383  | 53 288  | 55 952                 | 58 750                 |
| Road transport                           |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Environmental protection                 |     | 2                   |          | 2        | -        | -        | 110      | 4        | 3 256    | 1 611   | 1 611    | 1 611    | 9 195   | 17 443  | 18 316                 | 19 231                 |
| Trading services                         |     | 48 265              | 90 148   | 25 118   | 42 333   | 39 654   | 61 644   | 96 429   | 73 641   | 45 022  | 60 735   | 47 333   | 180 033 | 810 354                                       | 850 661                | 893 194                |
| Energy sources                           |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Water management                         |     | 43 832              | 83 051   | 21 682   | 37 708   | 31 685   | 41 321   | 88 039   | 62 113   | 39 419  | 47 708   | 42 708   | 52 409  | 591 875                                       | 621 259                | 652 321                |
| Waste water management                   |     | 4 432               | 7 098    | 3 435    | 4 625    | 7 768    | 20 323   | 8 391    | 11 528   | 5 602   | 13 027   | 4 625    | 127 624 | 218 479                                       | 229 403                | 240 873                |
| Waste management                         |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Other                                    |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Total Expenditure - Functional           |     | 86 550              | 128 423  | 60 052   | 80 616   | 74 792   | 98 797   | 133 738  | 116 817  | 79 325  | 100 613  | 79 611   | 236 001 | 1 275 335                                     | 1 338 892              | 1 405 836              |
| Surplus/(Deficit) before assoc.          |     | 155 234             | (76 400) | (13 196) | (30 652) | (45 498) | 178 425  | (88 612) | 715      | (3 610) | (27 786) | (29 724) | 144 098 | 163 003                                       | 176 950                | 185 840                |
| Share of surplus/ (deficit) of associate |     |                     |          |          |          |          |          |          |          |         |          |          |         |   |                        |                        |
| Surplus/(Deficit)                        | 1   | 155 234             | (76 400) | (13 196) | (30 652) | (45 498) | 178 425  | (88 612) | 715      | (3 610) | (27 786) | (29 724) | 144 098 | 163 003                                       | 176 950                | 185 840                |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| R thousand                                | Description                                  | Ref | Budget Year 2020/21 |        |        |         |        |        |         |        |        |        |        |        | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|--------|---|------------------------|------------------------|
|   |  |     | July                | August | Sept.  | October | Nov.   | Dec.   | January | Feb.   | March  | April  | May    | June   | Budget Year 2020/21                           | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| 1   | Multi-year expenditure to be appropriated    | 1   |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 1 - Executive and Council               |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 2 - Finance and Administration          |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 3 - Community and public safety         |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 4 - Sport and recreation                |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 5 - Public safety                       |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 6 - Economic and environmental services |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 7 - Environmental protection            |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 8 - Water management                    |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 9 - Waste water management              |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 10 - Other                              |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 11 - Health                             |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 12 - [NAME OF VOTE 12]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 13 - [NAME OF VOTE 13]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 14 - [NAME OF VOTE 14]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 15 - [NAME OF VOTE 15]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
| Capital multi-year expenditure sub-total  |  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
| 2   | Single-year expenditure to be appropriated   | 2   |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 1 - Executive and Council               |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 2 - Finance and Administration          |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 3 - Community and public safety         |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 4 - Sport and recreation                |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 5 - Public safety                       |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 6 - Economic and environmental services |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 7 - Environmental protection            |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 8 - Water management                    |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 9 - Waste water management              |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 10 - Other                              |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 11 - Health                             |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 12 - [NAME OF VOTE 12]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 13 - [NAME OF VOTE 13]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 14 - [NAME OF VOTE 14]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   | Vote 15 - [NAME OF VOTE 15]                  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
| Capital single-year expenditure sub-total |  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
| Total Capital Expenditure                 |  |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|   |  | 2   | 22 252              | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252 | 22 252 | 31 155 | 275 923                                       | 289 719                | 304 205                |
|   |  | 2   | 22 252              | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252 | 22 252 | 31 155 | 275 923                                       | 289 719                | 304 205                |

P58

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| R thousand | Description                                      | Ref | Budget Year 2020/21 |        |        |         |        |        |         |        |        |        |        |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------|--|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|----------|---|------------------------|------------------------|
|            |  |     | July                | August | Sept.  | October | Nov.   | Dec.   | January | Feb.   | March  | April  | May    | June     | Budget Year 2020/21                           | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| 1          | <b>Capital Expenditure - Functional</b>          |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | <b>Governance and administration</b>             |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | Executive and council                            |     | 2 579               | 2 579  | 2 579  | 2 579   | 2 579  | 2 579  | 2 579   | 2 579  | 2 579  | 2 579  | 2 579  | 2 579    | 30 950  | 32 498                 | 34 122                 |
|            | Finance and administration                       |     | 2 579               | 2 579  | 2 579  | 2 579   | 2 579  | 2 579  | 2 579   | 2 579  | 2 579  | 2 579  | 2 579  | 2 579    | 30 950  | 32 498                 | 34 122                 |
|            | Internal audit                                   |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | <b>Community and public safety</b>               |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | Community and social services                    |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Sport and recreation                             |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Public safety                                    |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Housing  |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Health   |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | <b>Economic and environmental services</b>       |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | Planning and development                         |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Road transport                                   |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Environmental protection                         |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | <b>Trading services</b>                          |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | Energy sources                                   |     | 19 672              | 19 672 | 19 672 | 19 672  | 19 672 | 19 672 | 19 672  | 19 672 | 19 672 | 19 672 | 19 672 | 19 672   | 244 973                                       | 257 222                | 270 083                |
|            | Water management                                 |     | 12 195              | 12 195 | 12 195 | 12 195  | 12 195 | 12 195 | 12 195  | 12 195 | 12 195 | 12 195 | 12 195 | 12 195   | 189 444                                       | 198 916                | 208 862                |
|            | Waste water management                           |     | 7 477               | 7 477  | 7 477  | 7 477   | 7 477  | 7 477  | 7 477   | 7 477  | 7 477  | 7 477  | 7 477  | (26 722) | 55 629  | 58 305                 | 61 223                 |
|            | Waste management                                 |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | <b>Other</b>                                     |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | <b>Total Capital Expenditure - Functional</b>    | 2   | 22 252              | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252 | 22 252 | 22 252   | 275 923                                       | 289 719                | 304 205                |
|            | <b>Funded by:</b>                                |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|            | National Government                              |     | 19 672              | 19 672 | 19 672 | 19 672  | 19 672 | 19 672 | 19 672  | 19 672 | 19 672 | 19 672 | 19 672 | 11 366   | 227 763                                       | 239 151                | 251 109                |
|            | Provincial Government                            |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | District Municipality                            |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | allocations) (National / Provincial Departmental |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Agencies, Households, Non-profit Institutions,   |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Private Enterprises, Public Corporations, Higher |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Educational Institutions)                        |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Transfers recognised - capital                   |     | 19 672              | 19 672 | 19 672 | 19 672  | 19 672 | 19 672 | 19 672  | 19 672 | 19 672 | 19 672 | 19 672 | 11 366   | 227 763                                       | 239 151                | 251 109                |
|            | Borrowing  |     | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -        | -   | -                      | -                      |
|            | Internally generated funds                       |     | 2 579               | 2 579  | 2 579  | 2 579   | 2 579  | 2 579  | 2 579   | 2 579  | 2 579  | 2 579  | 2 579  | 19 789   | 48 160  | 50 568                 | 53 096                 |
|            | <b>Total Capital Funding</b>                     |     | 22 252              | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252  | 22 252 | 22 252 | 22 252 | 22 252 | 31 155   | 275 923                                       | 289 719                | 304 205                |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS   | Budget Year 2020/21 |                |                |                |                |                |                |                |                |                |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
|  | July                | August         | Sept           | October        | November       | December       | January        | February       | March          | April          | May            | June           | Budget Year 2020/21                           | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| <b>Cash Receipts by Source</b>   |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |
| Property rates   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Service charges - electricity revenue  | 44 424              | 44 424         | 44 424         | 44 424         | 44 424         | 44 424         | 44 424         | 44 424         | 40 302         | 40 302         | 40 302         | 59 760         | 539 084                                       | 539 216                | 626 177                |
| Service charges - water revenue  | 8 239               | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 8 239          | 98 967  | 103 010                | 109 001                |
| Service charges - sanitation revenue   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Service charges - refuse revenue   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Rental of facilities and equipment   | 51                  | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 617   | 648                    | 680                    |
| Interest earned - external investments   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Interest earned - outstanding debtors  | 167                 | 167            | 167            | 167            | 167            | 167            | 167            | 167            | 167            | 167            | 167            | 167            | 2 000   | 2 100                  | 2 205                  |
| Fines, penalties and forfeits  | 45                  | 45             | 45             | 45             | 45             | 45             | 45             | 45             | 45             | 45             | 45             | 45             | 535   | 562                    | 590                    |
| Licences and permits   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Agency services  | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Transfers and Subsidies - Operational  | 42 143              | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 42 143         | 505 718                                       | 531 004                | 557 554                |
| Other revenue  | 28                  | 28             | 28             | 28             | 28             | 28             | 28             | 28             | 28             | 28             | 28             | 28             | 354   | 372                    | 390                    |
| <b>Cash Receipts by Source</b>   | <b>55 098</b>       | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>55 098</b>  | <b>1 141 175</b>                              | <b>1 237 712</b>       | <b>1 299 688</b>       |
| <b>Other Cash Flows by Source</b>  |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 23 278              | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 23 278         | 279 338                                       | 293 909                | 307 968                |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departments, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Proceeds on Disposal of Fixed and Intangible Assets  | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Short term loans   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Borrowing long term/financing  | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Increases (decreases) in consumer deposits   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Decreases (increases) in non-current receivables   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Decreases (increases) in non-current investments   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| <b>Total Cash Receipts by Source</b>   | <b>118 376</b>      | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>118 376</b> | <b>1 420 111</b>                              | <b>1 531 621</b>       | <b>1 607 656</b>       |
| <b>Cash Payments by Type</b>   |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |
| Employee related costs   | 29 087              | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 29 087         | 375 041                                       | 391 693                | 404 151                |
| Remuneration of councillors  | 1 284               | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 1 284          | 15 414  | 16 098                 | 16 892                 |
| Finance charges  | 210                 | 210            | 210            | 210            | 210            | 210            | 210            | 210            | 210            | 210            | 210            | 210            | 2 572   | 2 648                  | 2 750                  |
| Bulk purchases - Electricity   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Bulk purchases - Water & Sewer   | 12 149              | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 12 149         | 145 767                                       | 153 075                | 160 730                |
| Other materials  | 17 351              | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 20 690  | 21 698                 | 22 689                 |
| Contracted services  | 17 351              | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 17 351         | 196 202                                       | 202 223                | 208 265                |
| Transfers and grants - other municipalities  | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -   | -                      | -                      |
| Transfers and grants - other   | 1 595               | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 1 595          | 19 975  | 20 973                 | 21 971                 |
| Other expenditure  | 20 399              | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 20 399         | 253 052                                       | 263 052                | 273 052                |
| <b>Cash Payments by Type</b>   | <b>83 820</b>       | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>83 820</b>  | <b>1 002 832</b>                              | <b>1 090 372</b>       | <b>1 147 348</b>       |
| <b>Other Cash Flows/Payments by Type</b>   |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |
| Capital assets   | 17 729              | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 17 729         | 236 070                                       | 247 873                | 260 257                |
| Repayment of borrowing   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | 7 986   | 8 788                  | 9 590                  |
| Other Cash Flows/Payments  | 3 125               | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 3 125          | 12 500  | 13 125                 | 13 751                 |
| <b>Total Cash Payments by Type</b>   | <b>104 674</b>      | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>104 674</b> | <b>1 251 507</b>                              | <b>1 351 975</b>       | <b>1 424 450</b>       |
| <b>NET INCREASE/DECREASE IN CASH HELD</b>  | <b>13 702</b>       | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>13 702</b>  | <b>168 603</b>                                | <b>179 648</b>         | <b>183 306</b>         |
| Cash/cash equivalents at the month/year begin:   | 46 467              | 60 168         | 42 735         | 63 230         | 84 631         | 81 548         | 92 416         | 114 131        | 115 345        | 134 071        | 151 653        | 172 381        | 210 190                                       | 385 777                | 569 042                |
| Cash/cash equivalents at the month/year end:   | 60 168              | 42 735         | 63 230         | 84 631         | 81 548         | 92 416         | 114 131        | 115 345        | 134 071        | 151 653        | 172 381        | 210 190        | 385 777                                       | 569 042                | 752 348                |

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because lining differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

| Choose name from list - Supporting Table Grade Capital Expenditure on New Assets by Asset Class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description   | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital expenditure on new assets by Asset Class/Sub-class                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure  |     | 291 718         | 244 207         | —               | 129 855              | 149 450         | 141 977            | 203 828   | 214 019                | 224 720                |
| Roads Infrastructure  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Roads   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Road Structures   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Road Furniture  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Infrastructure  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Drainage Collection   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Conveyance  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Attenuation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Electrical Infrastructure   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Power Plants  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| HV Substations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| HV Switching Station  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| HV Transmission Conductors  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Substations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Switching Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Networks   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| LV Networks   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water Supply Infrastructure   |     | 291 710         | 201 025         | —               | 118 365              | 125 800         | 119 510            | 153 299   | 160 964                | 169 012                |
| Dams and Weirs  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Boreholes   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reservoirs  |     | 290 026         |                 |                 |                      |                 |                    |   |                        |                        |
| Pump Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water Treatment Works   |     | 1 683           | 201 025         |                 | 118 365              | 125 800         | 119 510            | 153 299   | 160 964                | 169 012                |
| Bulk Mains  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Distribution  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Distribution Points   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| PRV Stations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sanitation Infrastructure   |     | —               | 43 182          | —               | 11 500               | 23 650          | 22 468             | 50 529  | 53 055                 | 55 708                 |
| Pump Station  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Water Treatment Works   |     |                 | 43 182          |                 | 11 500               | 23 650          | 22 468             | 50 529  | 53 055                 | 55 708                 |
| Outfall Sewers  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Toilet Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Solid Waste Infrastructure  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Landfill Sites  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Transfer Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Processing Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Drop-off Points   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Separation Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Electricity Generation Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Infrastructure   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Rail Lines  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Structures   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Furniture  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Drainage Collection   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Conveyance  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Attenuation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Substations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| LV Networks   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Coastal Infrastructure  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Sand Pumps  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Piers   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Revetments  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Promenades  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Information and Communication Infrastructure  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Data Centres  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Core Layers   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Distribution Layers   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |

|  |         |            |         |        |         |         |         |         |         |         |
|--|---------|------------|---------|--------|---------|---------|---------|---------|---------|---------|
| Community Assets                         | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Community Facilities                     | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Halls                                    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Centres                                  | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Crèches                                  | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Clinics/Care Centres                     | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Fire/Ambulance Stations                  | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Testing Stations                         | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Museums                                  | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Galleries                                | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Theatres                                 | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Libraries                                | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Cemeteries/Crematoria                    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Police                                   | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Parks                                    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Public Open Space                        | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Nature Reserves                          | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Public Ablution Facilities               | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Markets                                  | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Stalls                                   | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Abattoirs                                | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Airports                                 | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Taxi Ranks/Bus Terminals                 | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Capital Spares                           | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Sport and Recreation Facilities          | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Indoor Facilities                        | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Outdoor Facilities                       | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Capital Spares                           | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Heritage assets                          | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Monuments                                | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Historic Buildings                       | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Works of Art                             | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Conservation Areas                       | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Other Heritage                           | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Investment properties                    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Revenue Generating                       | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Improved Property                        | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Unimproved Property                      | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Non-revenue Generating                   | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Improved Property                        | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Unimproved Property                      | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Other assets                             | 323     | 333        | -       | 20 000 | 556     | 528     | 22 000  | 23 100  | 24 255  |         |
| Operational Buildings                    | 323     | 333        | -       | 20 000 | 556     | 528     | 22 000  | 23 100  | 24 255  |         |
| Municipal Offices                        | 322 556 | 332 531    | -       | 20 000 | 556     | 528     | 22 000  | 23 100  | 24 255  |         |
| Pay/Enquiry Points                       | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Building Plan Offices                    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Workshops                                | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Yards                                    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Stores                                   | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Laboratories                             | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Training Centres                         | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Manufacturing Plant                      | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Depots                                   | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Capital Spares                           | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Housing                                  | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Staff Housing                            | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Social Housing                           | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Capital Spares                           | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Biological or Cultivated Assets          | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Biological or Cultivated Assets          | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Intangible Assets                        | 8 300   | 1 406      | -       | 5 100  | 4 300   | 4 085   | 1 800   | 1 890   | 1 985   |         |
| Servitudes                               | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Licences and Rights                      | 8 300   | 1 406      | -       | 5 100  | 4 300   | 4 085   | 1 800   | 1 890   | 1 985   |         |
| Water Rights                             | 8 300   | 1 406      | -       | -      | -       | -       | -       | -       | -       |         |
| Effluent Licenses                        | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Solid Waste Licenses                     | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Computer Software and Applications       | -       | -          | -       | 5 100  | 4 300   | 4 085   | 1 800   | 1 890   | 1 985   |         |
| Land Settlement Software Applications    | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Unspecified                              | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Computer Equipment                       | -       | 2 800      | -       | 253    | -       | -       | -       | -       | -       |         |
| Computer Equipment                       | -       | 2 800      | -       | 253    | -       | -       | -       | -       | -       |         |
| Furniture and Office Equipment           | 4 243   | 3 875      | -       | 1 400  | -       | -       | 2 150   | 2 258   | 2 370   |         |
| Furniture and Office Equipment           | 4 243   | 3 875      | -       | 1 400  | -       | -       | 2 150   | 2 258   | 2 370   |         |
| Machinery and Equipment                  | 10 821  | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Machinery and Equipment                  | 10 821  | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Transport Assets                         | 742     | 16 167     | -       | -      | 1 200   | 1 140   | 5 000   | 5 250   | 5 513   |         |
| Transport Assets                         | 742 482 | 16 167 383 | -       | -      | 1 200   | 1 140   | 5 000   | 5 250   | 5 513   |         |
| Land                                     | -       | 23 154     | -       | 500    | 500     | 475     | -       | -       | -       |         |
| Land                                     | -       | 23 154     | -       | 500    | 500     | 475     | -       | -       | -       |         |
| Zoo's, Marine and Non-biological Animals | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Zoo's, Marine and Non-biological Animals | -       | -          | -       | -      | -       | -       | -       | -       | -       |         |
| Total Capital Expenditure on new assets  | 1       | 316 139    | 291 944 | -      | 157 119 | 166 005 | 148 205 | 234 778 | 246 517 | 258 843 |



| Choose name from list - Supporting Table SA-40 Capital expenditure on the renewal of existing assets by asset class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description   | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure  |     | -               | -               | -               | 129 686              | 105 857         | 101 514            | 41 145  | 43 202                 | 45 362                 |
| Roads Infrastructure  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Roads   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Road Structures   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Road Furniture  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Infrastructure  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Drainage Collection   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Conveyance  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Attenuation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Electrical Infrastructure   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Power Plants  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| HV Substations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| HV Switching Station  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| HV Transmission Conductors  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Substations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Switching Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Networks   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| LV Networks   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water Supply Infrastructure   |     | -               | -               | -               | 95 200               | 72 371          | 68 753             | 36 145  | 37 852                 | 39 850                 |
| Dams and Weirs  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Boreholes   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reservoirs  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Pump Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water Treatment Works   |     |                 |                 |                 | 95 200               | 72 371          | 68 753             | 36 145  | 37 852                 | 39 850                 |
| Bulk Mains  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Distribution  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Distribution Points   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| PRV Stations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sanitation Infrastructure   |     | -               | -               | -               | 34 488               | 34 488          | 32 762             | 5 000   | 5 250                  | 5 513                  |
| Pump Station  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Relinfection  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Water Treatment Works   |     |                 |                 |                 | 34 488               | 34 488          | 32 762             | 5 000   | 5 250                  | 5 513                  |
| Outfall Sewers  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Toilet Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Solid Waste Infrastructure  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Landfill Sites  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Transfer Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Processing Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Drop-off Points   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Separation Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Electricity Generation Facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Infrastructure   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Rail Lines  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Structures   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Furniture  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Drainage Collection   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Conveyance  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Attenuation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Substations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| LV Networks   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Coastal Infrastructure  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Sand Pumps  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Piers   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Revetments  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Promenades  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Information and Communication Infrastructure  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Data Centres  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Core Layers   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Distribution Layers   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community Assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community Facilities  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Halls   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Centres   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Crèches   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics/Care Centres  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire/Ambulance Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Testing Stations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Galleries   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Theatres  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Libraries   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cemeteries/Crematorie   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Police  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |

|   |   |      |      |      |         |         |         |        |        |        |
|---|---|------|------|------|---------|---------|---------|--------|--------|--------|
| Parks   |   |      |      |      |         |         |         |        |        |        |
| Public Open Space                                       |   |      |      |      |         |         |         |        |        |        |
| Nature Reserves   |   |      |      |      |         |         |         |        |        |        |
| Public Ablution Facilities                              |   |      |      |      |         |         |         |        |        |        |
| Markets   |   |      |      |      |         |         |         |        |        |        |
| Stalls  |   |      |      |      |         |         |         |        |        |        |
| Abattoirs   |   |      |      |      |         |         |         |        |        |        |
| Airports  |   |      |      |      |         |         |         |        |        |        |
| Taxi Ranks/Bus Terminals                                |   |      |      |      |         |         |         |        |        |        |
| Capital Spares  |   |      |      |      |         |         |         |        |        |        |
| Sport and Recreation Facilities                         | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Indoor Facilities                                       |   |      |      |      |         |         |         |        |        |        |
| Outdoor Facilities                                      |   |      |      |      |         |         |         |        |        |        |
| Capital Spares  |   |      |      |      |         |         |         |        |        |        |
| <b>Heritage assets</b>                                  | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Monuments   |   |      |      |      |         |         |         |        |        |        |
| Historic Buildings                                      |   |      |      |      |         |         |         |        |        |        |
| Works of Art  |   |      |      |      |         |         |         |        |        |        |
| Conservation Areas                                      |   |      |      |      |         |         |         |        |        |        |
| Other Heritage  |   |      |      |      |         |         |         |        |        |        |
| <b>Investment properties</b>                            | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Revenue Generating                                      | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Improved Property                                       |   |      |      |      |         |         |         |        |        |        |
| Unimproved Property                                     |   |      |      |      |         |         |         |        |        |        |
| Non-revenue Generating                                  | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Improved Property                                       |   |      |      |      |         |         |         |        |        |        |
| Unimproved Property                                     |   |      |      |      |         |         |         |        |        |        |
| <b>Other assets</b>                                     | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Operational Buildings                                   | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Municipal Offices                                       |   |      |      |      |         |         |         |        |        |        |
| Pay/Enquiry Points                                      |   |      |      |      |         |         |         |        |        |        |
| Building Plan Offices                                   |   |      |      |      |         |         |         |        |        |        |
| Workshops   |   |      |      |      |         |         |         |        |        |        |
| Yards   |   |      |      |      |         |         |         |        |        |        |
| Stores  |   |      |      |      |         |         |         |        |        |        |
| Laboratories  |   |      |      |      |         |         |         |        |        |        |
| Training Centres  |   |      |      |      |         |         |         |        |        |        |
| Manufacturing Plant                                     |   |      |      |      |         |         |         |        |        |        |
| Depots  |   |      |      |      |         |         |         |        |        |        |
| Capital Spares  |   |      |      |      |         |         |         |        |        |        |
| Housing   | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Staff Housing   |   |      |      |      |         |         |         |        |        |        |
| Social Housing  |   |      |      |      |         |         |         |        |        |        |
| Capital Spares  |   |      |      |      |         |         |         |        |        |        |
| <b>Biological or Cultivated Assets</b>                  | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Biological or Cultivated Assets                         |   |      |      |      |         |         |         |        |        |        |
| <b>Intangible Assets</b>                                | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Servitudes  |   |      |      |      |         |         |         |        |        |        |
| Licences and Rights                                     | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Water Rights  |   |      |      |      |         |         |         |        |        |        |
| Effluent Licences                                       |   |      |      |      |         |         |         |        |        |        |
| Solid Waste Licences                                    |   |      |      |      |         |         |         |        |        |        |
| Computer Software and Applications                      |   |      |      |      |         |         |         |        |        |        |
| Land Settlement Software Applications                   |   |      |      |      |         |         |         |        |        |        |
| Unspecified   |   |      |      |      |         |         |         |        |        |        |
| <b>Computer Equipment</b>                               | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Computer Equipment                                      |   |      |      |      |         |         |         |        |        |        |
| <b>Furniture and Office Equipment</b>                   | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Furniture and Office Equipment                          |   |      |      |      |         |         |         |        |        |        |
| <b>Machinery and Equipment</b>                          | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Machinery and Equipment                                 |   |      |      |      |         |         |         |        |        |        |
| <b>Transport Assets</b>                                 | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Transport Assets  |   |      |      |      |         |         |         |        |        |        |
| <b>Land</b>   | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Land  |   |      |      |      |         |         |         |        |        |        |
| <b>Zoo's, Marine and Non-biological Animals</b>         | - | -    | -    | -    | -       | -       | -       | -      | -      |        |
| Zoo's, Marine and Non-biological Animals                |   |      |      |      |         |         |         |        |        |        |
| Total Capital Expenditure on renewal of existing assets | 1 | -    | -    | -    | 129 686 | 106 857 | 101 514 | 41 145 | 43 202 | 45 362 |
| Renewal of Existing Assets as % of total capex          |   | 0.0% | 0.0% | 0.0% | 22.0%   | 20.3%   | 20.3%   | 7.5%   | 7.5%   | 7.5%   |
| Renewal of Existing Assets as % of deprecn"             |   | 0.0% | 0.0% | 0.0% | 260.4%  | 43.7%   | 43.7%   | 24.2%  | 24.2%  | 24.2%  |

## References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total c

|               |            |             |   |             |             |             |             |             |             |
|---------------|------------|-------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| check balance | 58 045 175 | 291 943 774 | - | 286 604 518 | 262 862 498 | 249 719 373 | 275 822 991 | 269 719 141 | 304 205 098 |
|---------------|------------|-------------|---|-------------|-------------|-------------|-------------|-------------|-------------|

| House Name from list - Supporting Table 3A-4: Repairs and maintenance expenditure by Asset class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description  | Ref | 2016/17         | 2017/18         | 2018/19         | Current Year 2019/20 |                 |                    | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        |
|  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| thousand   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Repairs and maintenance expenditure by Asset Class/Sub-class                                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |     | 28 518          | —               | —               | 69 869               | 69 869          | 69 869             | 53 351  | 58 018                 | 58 819                 |
| Roads Infrastructure   |     | 10 035          | —               | —               | 9 175                | 9 175           | 9 175              | 5 798   | 6 088                  | 6 392                  |
| Roads  |     | 10 035          |                 |                 | 9 175                | 9 175           | 9 175              | 3 798   | 3 988                  | 4 187                  |
| Road Structures  |     |                 |                 |                 |                      |                 |                    | 2 000   | 2 100                  | 2 205                  |
| Road Furniture   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Infrastructure   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Drainage Collection  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Conveyance   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Attenuation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Electrical Infrastructure  |     | 17 676          | —               | —               | 1 600                | 1 600           | 1 600              | 1 000   | 1 050                  | 1 103                  |
| Power Plants   |     |                 |                 |                 |                      |                 |                    |   | —                      | —                      |
| HV Substations   |     |                 |                 |                 |                      |                 |                    |   | —                      | —                      |
| HV Switching Station   |     | 1 962           |                 |                 |                      |                 |                    |   | —                      | —                      |
| HV Transmission Conductors   |     |                 |                 |                 |                      |                 |                    |   | —                      | —                      |
| MV Substations   |     | 1 127           |                 |                 |                      |                 |                    |   | —                      | —                      |
| MV Switching Stations  |     |                 |                 |                 |                      |                 |                    |   | —                      | —                      |
| MV Networks  |     | 14 589          |                 |                 | 1 600                | 1 600           | 1 600              | 1 000   | 1 050                  | 1 103                  |
| LV Networks  |     |                 |                 |                 |                      |                 |                    |   | —                      | —                      |
| Capital Spares   |     |                 |                 |                 |                      |                 |                    |   | —                      | —                      |
| Water Supply Infrastructure  |     |                 | —               | —               | 55 189               | 55 189          | 55 189             | 45 863  | 48 156                 | 50 563                 |
| Dams and Weirs   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Boreholes  |     | 8 720           |                 |                 | 2 400                | 2 400           | 2 400              | 6 500   | 6 825                  | 7 165                  |
| Reservoirs   |     | 3 758           |                 |                 | 2 250                | 2 250           | 2 250              | 1 500   | 1 575                  | 1 654                  |
| Pump Stations  |     |                 |                 |                 | 2 810                | 2 810           | 2 810              | 2 745   | 2 883                  | 3 027                  |
| Water Treatment Works  |     |                 |                 |                 | 5 474                | 5 474           | 5 474              | 10 750  | 11 288                 | 11 852                 |
| Bulk Mains   |     |                 |                 |                 | 12                   | 12              | 12                 | —   | —                      | —                      |
| Distribution   |     |                 |                 |                 | 21 243               | 21 243          | 21 243             | 17 367  | 18 235                 | 19 147                 |
| Distribution Points  |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| PRV Stations   |     |                 |                 |                 | 21 000               | 21 000          | 21 000             | 7 690   | 7 350                  | 7 718                  |
| Capital Spares   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Sanitation Infrastructure  |     | —               | —               | —               | 3 725                | 3 725           | 3 725              | 600   | 630                    | 682                    |
| Pump Station   |     |                 |                 |                 | —                    | —               | —                  | 225   | 238                    | 248                    |
| Reticulation   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Waste Water Treatment Works  |     |                 |                 |                 | 1 025                | 1 025           | 1 025              | 375   | 394                    | 413                    |
| Outfall Sewers   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Toilet Facilities  |     |                 |                 |                 | 2 700                | 2 700           | 2 700              | —   | —                      | —                      |
| Capital Spares   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Solid Waste Infrastructure   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Landfill Sites   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Transfer Stations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Processing Facilities  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Drop-off Points  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Waste Separation Facilities  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Electricity Generation Facilities  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Infrastructure  |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Rail Lines   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Structures  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rail Furniture   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Drainage Collection  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water Conveyance   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Attenuation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| MV Substations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| LV Networks  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Coastal Infrastructure   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Sand Pumps   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Piers  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Revetments   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Promenades   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital Spares   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Information and Communication Infrastructure   |     | 806             | —               | —               | 180                  | 180             | 180                | 90  | 95                     | 99                     |
| Data Centres   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Core Layers  |     | 806             |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Distribution Layers  |     |                 |                 |                 | 180                  | 180             | 180                | 90  | 95                     | 99                     |
| Capital Spares   |     |                 |                 |                 | —                    | —               | —                  | —   | —                      | —                      |
| Community Assets   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Community Facilities   |     | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Halls  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Centres  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Crèches  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics/Care Centres   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire/Ambulance Stations  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Testing Stations   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Galleries  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Theatres   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Libraries  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |

|   |        |        |      |        |        |        |        |        |        |      |
|---|--------|--------|------|--------|--------|--------|--------|--------|--------|------|
| Cemeteries/Crematoria                               |        |        |      |        |        |        |        |        |        |      |
| Police  |        |        |      |        |        |        |        |        |        |      |
| Parks   |        |        |      |        |        |        |        |        |        |      |
| Public Open Space                                   |        |        |      |        |        |        |        |        |        |      |
| Nature Reserves                                     |        |        |      |        |        |        |        |        |        |      |
| Public Ablution Facilities                          |        |        |      |        |        |        |        |        |        |      |
| Markets   |        |        |      |        |        |        |        |        |        |      |
| Stalls  |        |        |      |        |        |        |        |        |        |      |
| Abattoirs   |        |        |      |        |        |        |        |        |        |      |
| Airports  |        |        |      |        |        |        |        |        |        |      |
| Taxi Ranks/Bus Terminals                            |        |        |      |        |        |        |        |        |        |      |
| Capital Spares                                      |        |        |      |        |        |        |        |        |        |      |
| Sport and Recreation Facilities                     | -      | -      | -    | -      | -      | -      | -      | -      | -      | -    |
| Indoor Facilities                                   |        |        |      |        |        |        |        |        |        |      |
| Outdoor Facilities                                  |        |        |      |        |        |        |        |        |        |      |
| Capital Spares                                      |        |        |      |        |        |        |        |        |        |      |
| <b>Heritage assets</b>                              | -      | -      | -    | -      | -      | -      | -      | -      | -      | -    |
| Monuments   |        |        |      |        |        |        |        |        |        |      |
| Historic Buildings                                  |        |        |      |        |        |        |        |        |        |      |
| Works of Art  |        |        |      |        |        |        |        |        |        |      |
| Conservation Areas                                  |        |        |      |        |        |        |        |        |        |      |
| Other Heritage                                      |        |        |      |        |        |        |        |        |        |      |
| <b>Investment properties</b>                        | -      | -      | -    | -      | -      | -      | 1 870  | 1 964  | 2 062  |      |
| Revenue Generating                                  | -      | -      | -    | -      | -      | -      | 1 870  | 1 964  | 2 062  |      |
| Improved Property                                   |        |        |      |        |        |        | 1 870  | 1 964  | 2 062  |      |
| Unimproved Property                                 |        |        |      |        |        |        |        |        |        |      |
| Non-revenue Generating                              | -      | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Improved Property                                   |        |        |      |        |        |        |        |        |        |      |
| Unimproved Property                                 |        |        |      |        |        |        |        |        |        |      |
| <b>Other assets</b>                                 | 3 378  | -      | -    | 1 800  | 1 800  | 1 800  | 1 400  | 1 470  | 1 544  |      |
| Operational Buildings                               | 3 378  | -      | -    | 1 800  | 1 800  | 1 800  | 1 400  | 1 470  | 1 544  |      |
| Municipal Offices                                   | 3 378  |        |      | 1 800  | 1 800  | 1 800  | 1 400  | 1 470  | 1 544  |      |
| Pay/Enquiry Points                                  |        |        |      |        |        |        |        |        |        |      |
| Building Plan Offices                               |        |        |      |        |        |        |        |        |        |      |
| Workshops   |        |        |      |        |        |        |        |        |        |      |
| Yards   |        |        |      |        |        |        |        |        |        |      |
| Stores  |        |        |      |        |        |        |        |        |        |      |
| Laboratories  |        |        |      |        |        |        |        |        |        |      |
| Training Centres                                    |        |        |      |        |        |        |        |        |        |      |
| Manufacturing Plant                                 |        |        |      |        |        |        |        |        |        |      |
| <b>Depots</b>                                       |        |        |      |        |        |        |        |        |        |      |
| Capital Spares                                      |        |        |      |        |        |        |        |        |        |      |
| Housing   | -      | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Staff Housing                                       |        |        |      |        |        |        |        |        |        |      |
| Social Housing                                      |        |        |      |        |        |        |        |        |        |      |
| Capital Spares                                      |        |        |      |        |        |        |        |        |        |      |
| <b>Biological or Cultivated Assets</b>              | -      | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Biological or Cultivated Assets                     |        |        |      |        |        |        |        |        |        |      |
| <b>Intangible Assets</b>                            | -      | -      | -    | 2 500  | 2 500  | 2 500  | 1 017  | 1 068  | 1 121  |      |
| Servitudes  |        |        |      |        |        |        |        |        |        |      |
| Licences and Rights                                 | -      | -      | -    | 2 500  | 2 500  | 2 500  | 1 017  | 1 068  | 1 121  |      |
| Water Rights  |        |        |      |        |        |        |        |        |        |      |
| Effluent Licences                                   |        |        |      |        |        |        |        |        |        |      |
| Solid Waste Licences                                |        |        |      |        |        |        |        |        |        |      |
| Computer Software and Applications                  |        |        |      | 2 500  | 2 500  | 2 500  | 1 017  | 1 068  | 1 121  |      |
| Local Settlement Software Applications              |        |        |      |        |        |        |        |        |        |      |
| Unspecified   |        |        |      |        |        |        |        |        |        |      |
| <b>Computer Equipment</b>                           | -      | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Computer Equipment                                  |        |        |      |        |        |        |        |        |        |      |
| <b>Furniture and Office Equipment</b>               | 657    | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Furniture and Office Equipment                      | 657    |        |      |        |        |        |        |        |        |      |
| <b>Machinery and Equipment</b>                      | 10 422 | -      | -    | 2 000  | 2 000  | 2 000  | 9 620  | 10 101 | 10 606 |      |
| Machinery and Equipment                             | 10 422 |        |      | 2 000  | 2 000  | 2 000  | 9 620  | 10 101 | 10 606 |      |
| <b>Transport Assets</b>                             | 11 527 | -      | -    | 12 600 | 12 600 | 12 600 | 12 000 | 12 600 | 13 230 |      |
| Transport Assets                                    | 11 527 |        |      | 12 600 | 12 600 | 12 600 | 12 000 | 12 600 | 13 230 |      |
| <b>Land</b>   | -      | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Land  |        |        |      |        |        |        |        |        |        |      |
| <b>Botanical, Marine and Non-biological Animals</b> | -      | -      | -    | -      | -      | -      | -      | -      | -      |      |
| Zoo's, Marine and Non-biological Animals            |        |        |      |        |        |        |        |        |        |      |
| <b>Total Repairs and Maintenance Expenditure</b>    | 1      | 54 503 | -    | 88 763 | 88 769 | 88 763 | 79 258 | 83 221 | 87 382 |      |
| <b>IM as a % of PPE</b>                             |        | 1.4%   | 0.0% | 0.0%   | 2.1%   | 2.0%   | 2.0%   | 1.8%   | 1.8%   | 1.8% |
| <b>IM as % Operating Expenditure</b>                |        | 4.9%   | 0.0% | 0.0%   | 7.4%   | 7.0%   | 7.3%   | 6.5%   | 6.5%   | 6.5% |

## References

Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

check balance

[illegible]

|   |        |         |         |         |        |         |         |         |         |
|---|--------|---------|---------|---------|--------|---------|---------|---------|---------|
| Cemeteries/Crematoria                           |        |         |         |         |        |         |         |         |         |
| Police  |        |         |         |         |        |         |         |         |         |
| Parks   |        |         |         |         |        |         |         |         |         |
| Public Open Space                               |        |         |         |         |        |         |         |         |         |
| Nature Reserves                                 |        |         |         |         |        |         |         |         |         |
| Public Abolition Facilities                     |        |         |         |         |        |         |         |         |         |
| Markets   |        |         |         |         |        |         |         |         |         |
| Stalls  |        |         |         |         |        |         |         |         |         |
| Abattoirs                                       |        |         |         |         |        |         |         |         |         |
| Airports  |        |         |         |         |        |         |         |         |         |
| Taxi Ranks/Bus Terminals                        |        |         |         |         |        |         |         |         |         |
| Capital Spares                                  |        |         |         |         |        |         |         |         |         |
| Sport and Recreation Facilities                 |        |         |         |         |        |         |         |         |         |
| Indoor Facilities                               |        |         |         |         |        |         |         |         |         |
| Outdoor Facilities                              |        |         |         |         |        |         |         |         |         |
| Capital Spares                                  |        |         |         |         |        |         |         |         |         |
| <b>Heritage assets</b>                          |        |         |         |         |        |         |         |         |         |
| Monuments                                       |        |         |         |         |        |         |         |         |         |
| Historic Buildings                              |        |         |         |         |        |         |         |         |         |
| Works of Art                                    |        |         |         |         |        |         |         |         |         |
| Conservation Areas                              |        |         |         |         |        |         |         |         |         |
| Other Heritage                                  |        |         |         |         |        |         |         |         |         |
| <b>Investment properties</b>                    |        |         |         |         |        |         |         |         |         |
| Revenue Generating                              |        |         |         |         |        |         |         |         |         |
| Improved Property                               |        |         |         |         |        |         |         |         |         |
| Unimproved Property                             |        |         |         |         |        |         |         |         |         |
| Non-revenue Generating                          |        |         |         |         |        |         |         |         |         |
| Improved Property                               |        |         |         |         |        |         |         |         |         |
| Unimproved Property                             |        |         |         |         |        |         |         |         |         |
| <b>Other assets</b>                             |        |         | 2 585   |         | 3 070  | 2 917   | 1 723   | 1 809   | 1 900   |
| Operational Buildings                           |        |         | 2 585   |         | 3 070  | 2 917   | 1 723   | 1 809   | 1 900   |
| Municipal Offices                               |        |         | 2 585   |         | 3 070  | 2 917   | 1 723   | 1 809   | 1 900   |
| Pay/Enquiry Points                              |        |         |         |         |        |         |         |         |         |
| Building Plan Offices                           |        |         |         |         |        |         |         |         |         |
| Workshops                                       |        |         |         |         |        |         |         |         |         |
| Yards   |        |         |         |         |        |         |         |         |         |
| Stores  |        |         |         |         |        |         |         |         |         |
| Laboratories                                    |        |         |         |         |        |         |         |         |         |
| Training Centres                                |        |         |         |         |        |         |         |         |         |
| Manufacturing Plant                             |        |         |         |         |        |         |         |         |         |
| Depots  |        |         |         |         |        |         |         |         |         |
| Capital Spares                                  |        |         |         |         |        |         |         |         |         |
| Housing   |        |         |         |         |        |         |         |         |         |
| Staff Housing                                   |        |         |         |         |        |         |         |         |         |
| Social Housing                                  |        |         |         |         |        |         |         |         |         |
| Capital Spares                                  |        |         |         |         |        |         |         |         |         |
| <b>Biological or Cultivated Assets</b>          |        |         |         |         |        |         |         |         |         |
| Biological or Cultivated Assets                 |        |         |         |         |        |         |         |         |         |
| <b>Intangible Assets</b>                        | 2 316  | 3 580   | 3 171   | 414     | 3 910  | 3 715   | 2 117   | 2 223   | 2 335   |
| Servitudes                                      |        |         |         |         |        |         |         |         |         |
| Licences and Rights                             | 2 316  | 3 580   | 3 171   | 414     | 3 910  | 3 715   | 2 117   | 2 223   | 2 335   |
| Water Rights                                    |        |         |         |         |        |         |         |         |         |
| Effluent Licenses                               |        |         |         |         |        |         |         |         |         |
| Solid Waste Licenses                            |        |         |         |         |        |         |         |         |         |
| Computer Software and Applications              |        |         | 3 171   | 414     | 3 910  | 3 715   | 2 117   | 2 223   | 2 335   |
| Local Settlement Software Applications          |        |         |         |         |        |         |         |         |         |
| Unspecified                                     | 2 316  | 3 580   |         |         |        |         |         |         |         |
| <b>Intangible Equipment</b>                     | 3 317  | 3 817   | 923     | 309     | 1 180  | 1 121   | 605     | 635     | 667     |
| Computer Equipment                              | 3 317  | 3 817   | 923     | 309     | 1 180  | 1 121   | 605     | 635     | 667     |
| <b>Furniture and Office Equipment</b>           | 542    | 742     | 958     | 590     | 2 103  | 1 998   | 628     | 659     | 692     |
| Furniture and Office Equipment                  | 542    | 742     | 958     | 590     | 2 103  | 1 998   | 628     | 659     | 692     |
| <b>Machinery and Equipment</b>                  | 1 984  | 2 964   | 140     | 1 118   | 1 700  | 1 615   | 92      | 96      | 101     |
| Machinery and Equipment                         | 1 984  | 2 964   | 140     | 1 118   | 1 700  | 1 615   | 92      | 96      | 101     |
| <b>Transport Assets</b>                         | 12 534 | 7 807   | 4 368   | 693     | 5 330  | 5 064   | 2 862   | 3 005   | 3 156   |
| Transport Assets                                | 12 534 | 7 807   | 4 368   | 693     | 5 330  | 5 064   | 2 862   | 3 005   | 3 156   |
| <b>Land</b>                                     |        |         |         |         |        |         |         |         |         |
| Land  |        |         |         |         |        |         |         |         |         |
| <b>Zoo's, Marine and Non-biological Animals</b> |        |         |         |         |        |         |         |         |         |
| Zoo's, Marine and Non-biological Animals        |        |         |         |         |        |         |         |         |         |
| <b>Total Depreciation</b>                       | 1      | 203 639 | 217 191 | 240 631 | 50 000 | 244 359 | 232 151 | 169 763 | 178 252 |

## References

Depreciation based on write down values. Not including Depreciation resulting from revaluation.

|       |   |   |   |       |       |       |   |   |   |
|-------|---|---|---|-------|-------|-------|---|---|---|
| Check | - | - | 0 | (349) | 4 369 | 4 151 | 0 | 0 | 0 |
|-------|---|---|---|-------|-------|-------|---|---|---|



|  |            |             |         |             |             |             |             |             |             |
|--|------------|-------------|---------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public Ablution Facilities   |            |             |         |             |             |             |             |             |             |
| Markets  |            |             |         |             |             |             |             |             |             |
| Stalls   |            |             |         |             |             |             |             |             |             |
| Abattoirs  |            |             |         |             |             |             |             |             |             |
| Airports   |            |             |         |             |             |             |             |             |             |
| Taxi Ranks/Bus Terminals   |            |             |         |             |             |             |             |             |             |
| Capital Spares   |            |             |         |             |             |             |             |             |             |
| Sport and Recreation Facilities  | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Indoor Facilities  |            |             |         |             |             |             |             |             |             |
| Outdoor Facilities   |            |             |         |             |             |             |             |             |             |
| Capital Spares   |            |             |         |             |             |             |             |             |             |
| <b>Heritage assets</b>   | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Monuments  |            |             |         |             |             |             |             |             |             |
| Historic Buildings   |            |             |         |             |             |             |             |             |             |
| Works of Art   |            |             |         |             |             |             |             |             |             |
| Conservation Areas   |            |             |         |             |             |             |             |             |             |
| Other Heritage   |            |             |         |             |             |             |             |             |             |
| <b>Investment properties</b>   | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Revenue Generating   | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Improved Property  |            |             |         |             |             |             |             |             |             |
| Unimproved Property  |            |             |         |             |             |             |             |             |             |
| Non-revenue Generating   | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Improved Property  |            |             |         |             |             |             |             |             |             |
| Unimproved Property  |            |             |         |             |             |             |             |             |             |
| <b>Other assets</b>  | 323        | 333         | -       | 20 000      | 556         | 528         | 22 000      | 23 100      | 24 255      |
| Operational Buildings  | 323        | 333         | -       | 20 000      | 556         | 528         | 22 000      | 23 100      | 24 255      |
| Municipal Offices  | 322 556    | 332 531     | -       | 20 000 000  | 555 630     | 527 849     | 22 000      | 23 100      | 24 255      |
| Pay/Enquiry Points   |            |             |         |             |             |             |             |             |             |
| Building Plan Offices  |            |             |         |             |             |             |             |             |             |
| Workshops  |            |             |         |             |             |             |             |             |             |
| Yards  |            |             |         |             |             |             |             |             |             |
| Stores   |            |             |         |             |             |             |             |             |             |
| Laboratories   |            |             |         |             |             |             |             |             |             |
| Training Centres   |            |             |         |             |             |             |             |             |             |
| Manufacturing Plant  |            |             |         |             |             |             |             |             |             |
| Depots   |            |             |         |             |             |             |             |             |             |
| Capital Spares   |            |             |         |             |             |             |             |             |             |
| Housing  | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Staff Housing  |            |             |         |             |             |             |             |             |             |
| Social Housing   |            |             |         |             |             |             |             |             |             |
| Capital Spares   |            |             |         |             |             |             |             |             |             |
| <b>Biological or Cultivated Assets</b>   | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Biological or Cultivated Assets  |            |             |         |             |             |             |             |             |             |
| <b>Intangible Assets</b>   | 8 300      | 1 408       | -       | 5 100       | 4 300       | 4 085       | 1 800       | 1 890       | 1 985       |
| Services   |            |             |         |             |             |             |             |             |             |
| Licences and Rights  | 8 300      | 1 408       | -       | 5 100       | 4 300       | 4 085       | 1 800       | 1 890       | 1 985       |
| Water Rights   | 8 299 609  | 1 407 518   | -       |             |             |             |             |             |             |
| Effluent Licences  |            |             |         |             |             |             |             |             |             |
| Solid Waste Licences   |            |             |         |             |             |             |             |             |             |
| Computer Software and Applications   |            |             |         | 5 100 000   | 4 300 000   | 4 085 000   | 1 800 000   | 1 890       | 1 985       |
| Load Settlement Software Applications  |            |             |         |             |             |             |             |             |             |
| Unspecified  |            |             |         |             |             |             |             |             |             |
| <b>Computer Equipment</b>  | -          | 2 800       | -       | 253         | -           | -           | -           | -           | -           |
| Computer Equipment   |            | 2 800 000   | -       | 253 129     | -           | -           | -           | -           | -           |
| <b>Furniture and Office Equipment</b>  | 4 243      | 3 875       | -       | 1 400       | -           | -           | 2 150       | 2 258       | 2 370       |
| Furniture and Office Equipment   | 4 243      | 3 875       | -       | 1 400       | -           | -           | 2 150       | 2 258       | 2 370       |
| <b>Machinery and Equipment</b>   | 10 821     | -           | -       | -           | -           | -           | -           | -           | -           |
| Machinery and Equipment  | 10 821     |             |         |             |             |             |             |             |             |
| <b>Transport Assets</b>  | 742        | 16 167      | -       | -           | 1 200       | 1 140       | 5 000       | 5 250       | 5 513       |
| Transport Assets   | 742        | 16 167      | -       |             | 1 200       | 1 140       | 5 000       | 5 250       | 5 513       |
| <b>Land</b>  | -          | 23 154      | -       | 500         | 500         | 475         | -           | -           | -           |
| Land   |            | 23 154      |         | 500         | 500         | 475         |             |             |             |
| <b>Zoo's, Marine and Non-biological Animals</b>  | -          | -           | -       | -           | -           | -           | -           | -           | -           |
| Zoo's, Marine and Non-biological Animals   |            |             |         |             |             |             |             |             |             |
| <b>Total Capital Expenditure on upgrading of existing assets</b>   | 1          | 58 045      | 291 944 | -           | 286 805     | 262 862     | 249 719     | 275 923     | 289 719     |
| <b>Upgrading of Existing Assets as % of total capex</b>  |            | 0.0%        | 50.0%   | 0.0%        | 60.0%       | 50.0%       | 50.0%       | 50.0%       | 50.0%       |
| <b>Upgrading of Existing Assets as % of deprecn"</b>   |            | 28.5%       | 134.4%  | 0.0%        | 573.6%      | 107.6%      | 107.0%      | 162.5%      | 182.5%      |
| <b>References</b>  |            |             |         |             |             |             |             |             |             |
| 1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34i) must reconcile to total capex |            |             |         |             |             |             |             |             |             |
| check balance  | 58 045 175 | 291 943 774 | -       | 286 804 518 | 262 862 498 | 249 719 373 | 275 922 991 | 289 719 141 | 304 205 088 |



## Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description                             | Ref | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                        | Forecasts        |                  |                  |               |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
|  |     | Budget Year 2020/21                                 | Budget Year +1 2021/22 | Budget Year +2 2022/23 | Forecast 2023/24 | Forecast 2024/25 | Forecast 2025/26 | Present value |
| R thousand                                   |     |   |                        |                        |                  |                  |                  |               |
| <b>Capital expenditure</b>                   | 1   |   |                        |                        |                  |                  |                  |               |
| Vote 1 - Executive and Council               |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 2 - Finance and Administration          |     | 30 950  | 32 498                 | 34 122                 |                  |                  |                  |               |
| Vote 3 - Community and public safety         |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 4 - Sport and recreation                |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 5 - Public safety                       |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 6 - Economic and environmental services |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 7 - Environmental protection            |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 8 - Water management                    |     | 189 444   | 198 916                | 208 862                |                  |                  |                  |               |
| Vote 9 - Waste water management              |     | 55 529  | 58 305                 | 61 221                 |                  |                  |                  |               |
| Vote 10 - Other                              |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 11 - Health                             |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 12 - [NAME OF VOTE 12]                  |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 13 - [NAME OF VOTE 13]                  |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 14 - [NAME OF VOTE 14]                  |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 15 - [NAME OF VOTE 15]                  |     | -   | -                      | -                      |                  |                  |                  |               |
| List entity summary if applicable            |     |   |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>             |     | 275 923   | 289 719                | 304 205                | -                | -                | -                | -             |
| <b>Future operational costs by vote</b>      | 2   |   |                        |                        |                  |                  |                  |               |
| Vote 1 - Executive and Council               |     |   |                        |                        |                  |                  |                  |               |
| Vote 2 - Finance and Administration          |     |   |                        |                        |                  |                  |                  |               |
| Vote 3 - Community and public safety         |     |   |                        |                        |                  |                  |                  |               |
| Vote 4 - Sport and recreation                |     |   |                        |                        |                  |                  |                  |               |
| Vote 5 - Public safety                       |     |   |                        |                        |                  |                  |                  |               |
| Vote 6 - Economic and environmental services |     |   |                        |                        |                  |                  |                  |               |
| Vote 7 - Environmental protection            |     |   |                        |                        |                  |                  |                  |               |
| Vote 8 - Water management                    |     |   |                        |                        |                  |                  |                  |               |
| Vote 9 - Waste water management              |     |   |                        |                        |                  |                  |                  |               |
| Vote 10 - Other                              |     |   |                        |                        |                  |                  |                  |               |
| Vote 11 - Health                             |     |   |                        |                        |                  |                  |                  |               |
| Vote 12 - [NAME OF VOTE 12]                  |     |   |                        |                        |                  |                  |                  |               |
| Vote 13 - [NAME OF VOTE 13]                  |     |   |                        |                        |                  |                  |                  |               |
| Vote 14 - [NAME OF VOTE 14]                  |     |   |                        |                        |                  |                  |                  |               |
| Vote 15 - [NAME OF VOTE 15]                  |     |   |                        |                        |                  |                  |                  |               |
| List entity summary if applicable            |     |   |                        |                        |                  |                  |                  |               |
| <b>Total future operational costs</b>        |     | -   | -                      | -                      | -                | -                | -                | -             |
| <b>Future revenue by source</b>              | 3   |   |                        |                        |                  |                  |                  |               |
| Property rates                               |     |   |                        |                        |                  |                  |                  |               |
| Service charges - electricity revenue        |     |   |                        |                        |                  |                  |                  |               |
| Service charges - water revenue              |     |   |                        |                        |                  |                  |                  |               |
| Service charges - sanitation revenue         |     |   |                        |                        |                  |                  |                  |               |
| Service charges - refuse revenue             |     |   |                        |                        |                  |                  |                  |               |
| Rental of facilities and equipment           |     |   |                        |                        |                  |                  |                  |               |
| List other revenues sources if applicable    |     |   |                        |                        |                  |                  |                  |               |
| List entity summary if applicable            |     |   |                        |                        |                  |                  |                  |               |
| <b>Total future revenue</b>                  |     | -   | -                      | -                      | -                | -                | -                | -             |
| <b>Net Financial Implications</b>            |     | 275 923   | 289 719                | 304 205                | -                | -                | -                | -             |

## References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

Choose name from list - Supporting Table SA36 Detailed capital budget

| Function   | Project Description  | Asset Class  | Asset Sub-Class  | Ward Location | GPS Longitude | GPS Latitude | 2020/21 Medium Term Revenue & Expenditure Framework |                        |                           |                           |
|--|--|--|--|---------------|---------------|--------------|---|------------------------|---------------------------|---------------------------|
|  |  |  |  |               |               |              | Current Year<br>2019/20<br>Full Year<br>Forecast    | Budget Year<br>2020/21 | Budget Year +1<br>2021/22 | Budget Year +2<br>2022/23 |
| Parent municipality:<br>All all capital projects grouped by Function |  |  |  |               |               |              |   |                        |                           |                           |
| Corporate Services   | Motor Vehicles<br>Buildings and Structures<br>Computer Equipment<br>Fire Equipment | Other Assets<br>Other Assets<br>Other Assets<br>Other Assets | General vehicles<br>Municipal Office<br>Computers - software/equipment<br>Fire Equipment |               |               |              | 1 200   | 5 000                  | 5 250                     | 5 513                     |
| Disaster   | Property Transfers   | Other Assets   | Computers - hardware/equipment   |               |               |              | 558   | 22 000                 | 23 100                    | 24 255                    |
| Corporate Services   | Computer Equipment   | Other Assets   | Computers - hardware/equipment   |               |               |              | 1 000   | 2 800                  | 2 940                     | 3 097                     |
| Water Services   | Upgrade to the scale and telemetry infrastructure<br>Non-revenue water reduction   | Infrastructure - Water<br>Infrastructure - Water             | Water Treatment Works<br>Water Treatment Works   |               |               |              | 500   | 1 150                  | 1 208                     | 1 268                     |
|  |  |  |  |               |               |              | 3 300   |                        |                           |                           |
|  | Medicine and Surrounds Water Supply Scheme<br>Southern Main                        | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 24 850  | 42 075                 | 44 179                    | 46 388                    |
|  | Medicine Farm Supply Scheme  | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 24 850  | 7 425                  | 7 756                     | 8 185                     |
|  | KwaMama Bulk Water Extension   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 106 236   | 15 574                 | 16 353                    | 17 170                    |
|  | KwaMama Bulk Water Extension   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 1 300   | 46 343                 | 48 240                    | 50 852                    |
|  | KwaMama Bulk Water Extension   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 135   | 11 793                 | 12 382                    | 13 001                    |
|  | Unzimkhulu Permanent Re-inforced Concrete  | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 17 000  | 4 450                  | 4 714                     | 4 950                     |
|  | Unzimkhulu Permanent Re-inforced Concrete  | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 28 000                 | 27 300                    | 28 850                    |
|  | Construction of Mahabeni Production Bromide System-Steel Tank Reservoir & Pipeline | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 2 000                  | 2 100                     | 2 205                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 2 000                  | 2 100                     | 2 205                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 9 000                  | 9 200                     | 9 513                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 13 000                 | 13 650                    | 14 333                    |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 2 000                  | 2 100                     | 2 205                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 1 000                  | 1 050                     | 1 103                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 2 515                  | 2 748                     | 2 853                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 3 000   | 6 000                  | 6 300                     | 6 615                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 500   | 1 150                  | 1 208                     | 1 268                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 500   | 630                    | 725                       | 761                       |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 8 000   | 680                    | 725                       | 761                       |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 10 000  |                        |                           |                           |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 40 200                 | 42 210                    | 44 321                    |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 17 000  | 16 449                 | 1 751                     | 1 815                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 1 100   |                        |                           |                           |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 7 000   |                        |                           |                           |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 3 000                  | 3 150                     | 3 308                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              |   | 2 000                  | 2 100                     | 2 205                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 5 150   | 7 000                  | 7 350                     | 7 718                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 1 000   | 1 680                  | 1 764                     | 1 852                     |
|  | Replacement of existing main pipeline Weta WTW to Ruzi Reservoir                   | Infrastructure - Water                                       | Water Treatment Works  |               |               |              | 11 036  |                        |                           |                           |
| Parent Capital expenditure   |  |  |  |               |               |              | 252 332   | 275 923                | 289 719                   | 304 202                   |
| Entities:<br>All all capital projects grouped by Entity              |  |  |  |               |               |              |   |                        |                           |                           |
| Entity A<br>Water project A  |  |  |  |               |               |              |   |                        |                           |                           |
| Entity B<br>Electricity project B                                    |  |  |  |               |               |              |   |                        |                           |                           |
| Entity Capital expenditure   |  |  |  |               |               |              |   |                        |                           |                           |
| Total Capital expenditure  |  |  |  |               |               |              | 252 332   | 275 923                | 289 719                   | 304 202                   |

More records with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to accounts. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longitude and area (for example PC0102006002\_50002)

check

304 205

## Final Capital Budget 2020/2021

| SDBIP           | OTHER DEPARTMENTS  | 2020/2021             | Opex                 | Capital Exp           |
|-----------------|--|-----------------------|----------------------|-----------------------|
| CS011a          | Double cabs  | 5 000 000.00          |                      | 5 000 000.00          |
| CS023a          | Oslo Beach phase 3   | 20 000 000.00         |                      | 20 000 000.00         |
| CS025A          | ICT Infrastructure9 Servers2 UPSTape Library for DR                                      | 1 800 000.00          |                      | 1 800 000.00          |
| CS023a          | Standby furniture, microwaves, fridges, beds   | 2 000 000.00          |                      | 2 000 000.00          |
| CS023a          | Building Refurbishments & fencing of various sites (OHS)                                 |                       |                      |                       |
| CS023E          | Fire equipment for Ugu Vehicles  | 1 000 000.00          |                      | 1 000 000.00          |
| CS074A          | Fire equipment and Maintenance   | 150 000.00            |                      | 150 000.00            |
| CS023A          | Biometric time and attendance system   | 1 000 000.00          |                      | 1 000 000.00          |
|                 | <b>TOTAL OTHER DEPTS - INTERNAL FUNDS</b>  | <b>30 950 000.00</b>  |                      | <b>30 950 000.00</b>  |
|                 | <b>WATER</b>   |                       |                      |                       |
| WS/PMU13        | Southern Mains Replacement (Opex)  |                       |                      |                       |
| WS/PMU13        | Southern Mains Replacement (Capex)   |                       |                      |                       |
| WS/PMU15        | Vulamehlo Cross-Border Water Scheme (Opex)   | 45 942 938.00         |                      | 45 942 938.00         |
| WS/PMU15        | Vulamehlo Cross-Border Water Scheme (Capex)  |                       | 5 166 917.00         | -                     |
| WS/PMU11        | Miskaba and Surrounds Water Supply Scheme (Opex)   | 1 000 000.00          | 1 000 000.00         |                       |
| WS/PMU11        | Miskaba and Surrounds Water Supply Scheme (Capex)  | 15 573 930.00         |                      | 15 573 930.00         |
| WS/PMU4         | KwaXolo Bulk water Supply (Opex)   | 1 000 000.00          | 1 000 000.00         |                       |
| WS/PMU4         | KwaXolo Bulk water Supply (Capex)  | 26 000 000.00         |                      | 26 000 000.00         |
| WS/PMU7         | Harding Weza Regional Bulk Water Supply(Dam) (Opex)                                      | 445 942.00            | 445 942.00           |                       |
| WS/PMU7         | Harding Weza Regional Bulk Water Supply(Dam) (Capex)                                     |                       |                      |                       |
| WS/PMU17        | KwaLembe   | 4 489 600.00          |                      | 4 489 600.00          |
| WS/PMU14        | Mistake Farm   | 11 792 553.00         |                      | 11 792 553.00         |
| WS/PMU41        | Umzimkhulu Permanent Re-inforced Concrete Berm   | 2 000 000.00          |                      | 2 000 000.00          |
| WS/PMU43        | Mixed Income Housing: Bulk Water Infrastructure  | 2 000 000.00          |                      | 2 000 000.00          |
| WS/PMU/COVID-19 | Construction of Mabhelani Production Borehole System-Steel Tank Reservoir & Reticulation | 5 000 000.00          |                      | 5 000 000.00          |
| WS/PMU/COVID-19 | Replacement of existing main pipeline Weza WTW to Kwezi Reservoir                        | 13 000 000.00         |                      | 13 000 000.00         |
| WS/PMU/COVID-19 | Refurbishment and Drilling of Boreholes  | 2 000 000.00          |                      | 2 000 000.00          |
| WS/PMU/COVID-19 | Construction of Spring Protection Systems  | 1 000 000.00          |                      | 1 000 000.00          |
| WS/PMU/COVID-19 | Upgrade of Esperanza Pumpstation and Steel Pipework                                      | 2 615 000.00          |                      | 2 615 000.00          |
|                 | Top Slice  | 11 966 800.00         | 11 966 800.00        |                       |
|                 | <b>TOTAL WATER (MIG)</b>   | <b>150 993 680.00</b> | <b>19 579 659.00</b> | <b>131 414 021.00</b> |
| ws/wat/cap/5    | Pipeline Replacement (Opex)  |                       |                      |                       |
| ws/wat/cap/5    | Pipeline Replacement (Capex)   | 42 075 000.00         |                      | 42 075 000.00         |
| ws/wat/cap/7    | Non-revenue water reduction (Opex)   | 500 000.00            | 500 000.00           |                       |
| ws/wat/cap/7    | Non-revenue water reduction (Capex)  | 7 425 000.00          |                      | 7 425 000.00          |
|                 | <b>TOTAL W5IG</b>  | <b>50 000 000.00</b>  | <b>500 000.00</b>    | <b>49 500 000.00</b>  |

|               |  |                       |                      |                       |
|---------------|--|-----------------------|----------------------|-----------------------|
| WS/WAT/CAP/2  | M&E Replacement of aged infrastructure   | 6 000 000.00          |                      | 6 000 000.00          |
| WS/WAT/CAP/40 | Bhobhoyi WTW Clarifier No.1 Bridge refurbishment   | 1 150 000.00          |                      | 1 150 000.00          |
| WS/WAT/CAP/41 | Umthavuna WTW Clarifier No.1 surface screeding   | 690 000.00            |                      | 690 000.00            |
| WS/WAT/CAP/42 | Umthavuna WTW Clarifier No.1 bridge refurbishment  | 690 000.00            |                      | 690 000.00            |
|               | <b>TOTAL WATER - INTERNAL FUNDS</b>  | <b>8 530 000.00</b>   | <b>-</b>             | <b>8 530 000.00</b>   |
|               |  |                       |                      |                       |
|               |  |                       |                      |                       |
|               | <b>TOTAL WATER BUDGET</b>  | <b>209 523 680.00</b> | <b>20 079 659.00</b> | <b>189 444 021.00</b> |
|               |  |                       |                      |                       |
|               | <b>SANITATION</b>  |                       |                      |                       |
|               |  |                       |                      |                       |
|               |  |                       |                      |                       |
| WS/PMU12      | Umzinto Slum Clearance: Farm Isontl Low cost Housing Water and Sanitation Scheme (Opex)  |                       |                      |                       |
| WS/PMU12      | Umzinto Slum Clearance: Farm Isontl Low cost Housing Water and Sanitation Scheme (Capex) | 16 993 350.00         | 16 993 350.00        | -                     |
| WS/PMU22      | Pennington (Opex)  | 500 000.00            | 500 000.00           |                       |
| WS/PMU22      | Pennington (Capex)   | 1 648 970.00          |                      | 1 648 970.00          |
| WS/PMU19      | Malangenl Low Cost Housing Project (Opex)  | 3 000 000.00          | 3 000 000.00         |                       |
| WS/PMU19      | Malangenl Low Cost Housing Project (Capex)   | 40 200 000.00         |                      | 40 200 000.00         |
| WS/PMU2S      | Masinenge/uVongo Sanitation Project (Opex)   |                       |                      |                       |
| WS/PMU2S      | Masinenge/uVongo Sanitation Project (Capex)  | 1 000 000.00          | 1 000 000.00         | -                     |
| WS/PMU42      | Mkholombe Sanitation   | 3 000 000.00          |                      | 3 000 000.00          |
| WS/PMU 44     | Greenfields/Mazakhele Sanitation   | 2 000 000.00          |                      | 2 000 000.00          |
|               | VIP Sanitation   | 20 000 000.00         | 20 000 000.00        |                       |
|               | <b>TOTAL SANITATION (MIG)</b>  | <b>88 942 320.00</b>  | <b>41 493 350.00</b> | <b>46 848 970.00</b>  |
|               |  |                       |                      |                       |
| ws/san/cap/1  | M&E Replacement of aged Infrastructure   | 7 000 000.00          |                      | 7 000 000.00          |
| ws/san/cap/3S | Scottburgh WWTW PST 1 bridge   | 1 680 000.00          |                      | 1 680 000.00          |
|               | <b>TOTAL SANITATION - INTERNAL FUNDS</b>   | <b>8 680 000.00</b>   |                      | <b>8 680 000.00</b>   |
|               |  |                       |                      |                       |
|               | <b>TOTAL SANITATION BUDGET</b>   | <b>97 022 320.00</b>  |                      | <b>55 528 970.00</b>  |
|               |  |                       |                      |                       |
|               |  |                       |                      |                       |
|               | <b>TOTAL UGU BUDGET</b>  | <b>337 496 000.00</b> | <b>61 573 009.00</b> | <b>275 922 991.00</b> |

|                       |                      |
|-----------------------|----------------------|
| <b>TOTAL MIG</b>      | <b>R239 336 000</b>  |
| <b>UGU</b>            | <b>50 000 000.00</b> |
| <b>INTERNAL FUNDS</b> | <b>R48 160 000</b>   |
|                       | <b>R337 496 000</b>  |

**UGU DISTRICT MUNICIPALITY**  
**EQUITABLE SHARE 2020/2021 ALLOCATION**

105%                      106%                      108%

| DETAILS   | 2018/2019    | Draft 2019/2020 | Draft 2020/2021   | % Increase     |
|---|--------------|-----------------|-------------------|----------------|
| National Equitable Share Allocation               | -435 877 000 | -462 844 000    | -501 357 000      | 8.3%           |
| Less : Allocated Expenditure                      | 378 695 426  | 452 959 065     | 501 357 000       | 10.7%          |
| <b>Cost of Supplying Free Basic Metered Water</b> |              |                 |                   |                |
| Free Basic Water – Standpipes                     | 23 539 151   | 46 888 761      | 50 639 862        | 8.0%           |
| Equitable Share 2018/2019 – Water                 | 42 840 964   | 76 672 928      | 82 806 762        | 8.0%           |
| Water Tariff Subsidization                        | 209 843 154  | 226 630 606     | 244 761 034       | 8.0%           |
| Indigent Support                                  | 146 616 033  | 158 345 337     | 171 012 964       | 8.0%           |
| Drought Relief and Emergency Water Supply         | 51 593 983   | 55 721 501      | 60 179 221        | 8.0%           |
| Water   | 11 633 118   | 12 563 768      | 13 568 869        | 8.0%           |
| Water   |              |                 |                   |                |
| Sanitation  | 13 117 371   | 14 166 760      | 15 300 101        | 8.0%           |
| Sanitation Service Subsidization                  | 13 117 371   | 14 166 760      | 15 300 101        | 8.0%           |
| <b>Equitable Share 2018/2019 – Sanitation</b>     |              |                 |                   |                |
| Equitable Share 2018/2019 – Grants                | 89 354 786   | 88 600 009      | 107 849 220       | 21.7%          |
| Tourism Marketing – Single Tourism Body           | 8 269 090    | 8 781 773       | 9 326 243         | 6.2%           |
| Tourism Development                               | 6 615 272    | 7 025 419       | 7 460 995         | 6.2%           |
| Development Agency                                | 6 738 821    | 7 156 628       | 7 600 339         | 6.2%           |
| Disaster Management                               | 5 580 000    | 5 925 960       | 6 293 370         | 6.2%           |
| Fire Fighting                                     | 2 460 000    | 2 612 520       | 2 774 496         | 6.2%           |
| Environmental Services                            | 18 006 637   | 19 123 048      | 20 308 678        | 6.2%           |
| Local Economic Development Projects               | 23 443 930   | 24 897 454      | 26 441 096        | 6.2%           |
| Other Operational Expenditure                     | 12 729 381   | 7 223 829       | 7 223 829         | 0.0%           |
| Councillors Remuneration                          | 5 511 655    | 5 853 378       | 6 216 287         |                |
| Water Tankers                                     | 57 181 574   | 9 884 935       | 14 203 887        |                |
| <b>AVAILABLE</b>                                  | <b>0</b>     | <b>0</b>        | <b>14 203 887</b> | <b>#DIV/0!</b> |

# **UGU DISTRICT MUNICIPALITY**

## **TARIFF OF CHARGES 2020/2021 WITH EFFECT FROM 1 JULY 2020 (EXCLUDING VAT)**

### **1. COUNCIL'S CHARGES FOR WATER SUPPLIED TO CONSUMERS**

- (a) All consumers with a private water connection will be liable for the payment of a basic cost irrespective if water is supplied or not. The basic cost shall be calculated by multiplying the quota of a consumer by the amount of the basic cost.
- (b) In 2020/2021 financial year there will be no increment on the basic charge.
- (b) Charges for water supplied shall be calculated by multiplying the consumption of the consumer by the applicable tariff code, by category of consumer.
- (c) The following tariff and basic costs will be implemented on all accounts submitted on or after **1 July 2020** based on the quota as allocated to the meter.
- (d) The production cost incurred by the municipality in producing one (1) kilolitre of water is **R15.98 excluding VAT.**
- (e) The 6 kilolitres free will only be limited to indigent customers. None indigent customers will be charged on all water usage.
- (f) All overdue accounts will be charged 6.5% interest per annum.
- (g) The deposit amounts for existing connections on the tariff schedule R550.00 – Urban, R200 – Rural and R1000 – Tenants

### **CONSUMPTION CHARGE**

#### **1. Properties zoned as Special and General Residential -Category A AND E**

##### **A: INDIGENTS CUSTOMERS**

|           | 2019/2020 | 2020/2021 | % increase    |                    |
|-----------|-----------|-----------|---------------|--------------------|
| 0 to 6 Kl | Free      | Free      | Indigent only | Indigent customers |
| 7 – 39kl  | 15.25     | 16.47     | 8%            |                    |
| 40 – 51kl | 24.31     | 26.25     | 8%            |                    |
| >52kl     | 27.39     | 29.58     | 8%            |                    |

##### **B: NON-INDIGENTS CUSTOMERS**

|           | 2019/2020 | 2020/2021 | % Increase |  |
|-----------|-----------|-----------|------------|--|
| 0 – 39kl  | 15.25     | 16.47     | 8%         |  |
| 40 – 51kl | 24.31     | 26.25     | 8%         |  |
| >52kl     | 27.39     | 29.58     | 8%         |  |

2. **Multi unit residential - Estates AND OTHER bulk users**

**Total Monthly Quota as per Service Level Agreement- Category B**

|                                    | 2019/2020 | 2020/2021 |                                       |  |
|------------------------------------|-----------|-----------|---------------------------------------|--|
| For water consumption              | 15.98     | 15.98     | Adjusted to normal residential tariff |  |
| For water drawn in excess of quota | 27.46     | 29.66     | 8%                                    |  |

3. **Commercial, Industrial or other- Category C**

|                                    |       |       |   |
|------------------------------------|-------|-------|---|
| For water consumption up to quota  | 15.24 | 15.24 | Business and government charged R1 more than Residential which is R1 above break-even |
| For water drawn in excess of quota | 30.46 | 32.89 | 8%  |

4. **Special Category - Category D**

|   |
|---|
| Basic to be determined as per Service Level Agreement       |
| Water Consumption determined as per Service Level Agreement |

## **BASIC CHARGE**

### **Category A to D (i.e. Residential and Special Residential Properties)**

- (d) A monthly basic charge per kilolitre quota (or part thereof) per day which cost shall be paid at Council's option by the consumer and/or legal owner of the property serviced by the meter – **R165.11.**  
Consumers residing in areas currently categorised as rural areas by the municipality will receive a 75% rebate on the basic charge.

### **Category E (i.e. Sub-economic such as Townships)**

- (e) A monthly basic charge per kilolitre quota of **0.71 kilolitres** per day, which cost shall be paid at Council's option by the consumers residing in areas currently categorised as sub-economic by the municipality – **R110.99.**

(f) **Water and Sanitation Basic Charges- other**

| Category  | Adjusted billing to                        |
|---|--|
| Schools   | One Basic per meter + Charge per Kilolitre |
| Religious institutions & non-profit organisations | One Basic per meter + Charge per Kilolitre |
| Industrial  | Calculated Quota                           |
| Category E  | Sub-economic                               |
| Category F  | Indigent                                   |

2. **COUNCIL'S CHARGE FOR A NEW WATER AND SANITATION CONNECTION****2.1 WATER**

| SIZE             | 2019/2020     | 2020/2021        | % Increase |
|------------------|---------------|------------------|------------|
| 15 mm [Other]    | 3,741.60      | 4,040.93         | 8%         |
| 20 mm            | 6,777.68      | 7,319.90         | 8%         |
| 25 mm            | 8,789.63      | 9,492.80         | 8%         |
| 40 mm            | 13,748.27     | 14,848.14        | 8%         |
|                  |               |                  |            |
| SIZE             |               | Deposit Required |            |
| 50mm             | Cost plus 10% | 12,000.00        |            |
| 75mm             | Cost plus 10% | 13,000.00        |            |
| 100mm            | Cost plus 10% | 14,000.00        |            |
| 50mm combination | Cost plus 10% | 16,000.00        |            |

**2.2 SANITATION**

| SIZE           | 2019/2020 | 2021/2021 | % Increase |
|----------------|-----------|-----------|------------|
| 110mm standard | 2,384.77  | 2,575.55  | 8%         |



|  |                  |                  |    |
|--|------------------|------------------|----|
| connection, 6m from the boundary of the property to be connected                             |                  |                  |    |
| 160mm Standard connection 6m from the boundary of the property to be connected               | 3,067.50         | 3,312.90         | 8% |
| <b>SIZE</b>  | <b>2019/2020</b> | <b>2020/2021</b> |    |
| 110mm under gravel, situated more than 6m from boundary of the property to be connected      | Cost plus 10%    | Cost plus 10%    |    |
| 160mm under gravel, situated more than 6m from boundary of the property to be connected      | Cost plus 10%    | Cost plus 10%    |    |
| 110mm under tarmac road, situated more than 6m from boundary of the property to be connected | Cost plus 10%    | Cost plus 10%    |    |
| 160mm under tarmac road, situated more than 6m from boundary of the property to be connected | Cost plus 10%    | Cost plus 10%    |    |

### 3. COUNCIL'S CHARGES FOR MISCELLANEOUS SERVICES

|     | <b>SERVICE</b>   | <b>2019/2020</b> | <b>2020/2021</b>                  | <b>% INCREASE</b> |
|-----|--|------------------|-----------------------------------|-------------------|
| 1.  | Testing water meters 15 mm and 20 mm                                       | 1,537.99         | 1,661.03                          | 8%                |
| 2.  | Reconnection/Requested Disconnection of supply                             | 324.58           | 350.55                            | 8%                |
| 3.  | Reconnection of supply outside working hours                               | 1,415.62         | 1,528.87                          | 8%                |
| 4.  | Restriction (Credit control)   | 332.49           | 359.09                            | 8%                |
| 5.  | Disconnection (Credit control)   | 775.80           | 837.87                            | 8%                |
| 6.  | Special meter readings   | 1,108.26         | 1,196.92                          | 8%                |
| 7.  | Inspection of leaks in terms of Section 23(c)                              | 1,479.31         | 1,597.65                          | 8%                |
| 8.  | Any other service  | N/A              | N/A                               |                   |
| 9.  | For water drawn from an unmetered point of supply per hour or part thereof | 1,130.44         | 1,220.88                          | 8%                |
| 10. | For water drawn from a hydrant standpipe                                   | 15.25            | 16.47                             | 8%                |
| 11. | Availability charge per fire hydrant standpipe                             | 116.81           | 126.15 per month per fire hydrant | 8%                |
| 12. | Water supplied by tanker less/equal to 6kl                                 | 1,598.66         | 1,726.56                          | 8%                |
| 13. | Plan approval fee  | 351.71           | 379.85                            | 8%                |
| 14. | Inspection Fee per visit   | 715.80           | 773.06                            | 8%                |
|     |  |                  |                                   | 8%                |
| 15. | Clearance Certificates   | 369.66           | 399.23                            | 8%                |
| 16. | Drainage Certificate Fee   | 290.66           | 313.91                            | 8%                |
| 17. | Application in terms of New Planning Act                                   | 3,615.17         | 3,904.38                          | 8%                |
| 18. | Town Planning Applications   | 351.71           | 379.85                            | 8%                |

**P80**

|     |   |        |            |    |
|-----|---|--------|------------|----|
| 19. | Miscellaneous charges                             |        | Cost + 10% | 8% |
| 20. | Administration fee/ Town Planning related matters | 284.72 | 307.50     | 8% |
| 21. | Administration fee/ Town Planning related matters | 715.80 | 773.06     | 8% |

5. **WATER AVAILABILITY CHARGE** for the year 2020/2021 raised in terms of gazetted water bylaws of the municipality the Council levy a uniform **WATER RATE** on all vacant land to cater for capital cost of the water infrastructure already invested in the area. The owner of such land should have a title deeds to prove ownership of the land. An increment of 8% as from 01 July 2020 shall apply.

**A UNIFORM CHARGE OF R2,525.23 (2019/2020: R2,338.18) PER YEAR PER RATED LOT IRRESPECTIVE OF AREA**

The final date for payment of such charge shall be **30 NOVEMBER 2020.**

5. **COUNCIL'S CHARGES FOR SANITATION SERVICES**

|     |   | 2019/2020  | 2020/2021  | %<br>INCREASE<br>(DECREASE)                                       |
|-----|---|--|--|---|
| 5.1 | <b>Waterborne Sanitation (All Areas)</b><br>Residential<br>Basic Charge (per unit / per property)<br>Charge per kilolitre (water consumption)<br>Conservancy with a Main-line facility to Pay<br>2 x basic fee<br><br><b>Industrial/Commercial</b><br>Basic Charge (per quota)<br>Charge per kilolitre  | 269.16<br>4.74<br>538.30<br><br>269.16<br>4.75       | 269.16<br>5.12<br>538.30<br><br>269.16<br>6.91       | 0.00%<br>8%<br>0.00%<br><br>0.00%<br>8%                           |
|     | For any sewage effluent delivered to the sewerage works for processing, per kilolitre or part thereof   | 35.61  | 38.46  | 8%  |
| 5.3 | <b>Conservancy Tank Clearances (All Ugu)</b><br>Residential<br>Basic Charge (per unit/ per property)<br>Charge per kilolitre (water consumption)<br><br><b>SINGLE RESIDENTIAL UNITS</b><br>▪ FIRST LOAD 100% OF APPROVED<br>TARIFF -<br>▪ SECOND LOAD 70% OF APPROVED<br>TARIFF-<br>▪ THIRD LOAD AND MORE 50% OF<br>APPROVED<br><br>ON CONDITION THAT THERE IS A SPLIT<br>OF GREY AND BLACK WATER<br>As approved by a municipal inspector | 269.16<br>4.74<br><br><br>495.13<br>346.59<br>247.55 | 269.16<br>5.12<br><br><br>750.00<br>525.00<br>375.00 | 0.00%<br>8%<br><br><br>Market related<br>30% rebate<br>50% rebate |

|     |  | 2019/2020                  | 2020/2021                | % INCREASE<br>(DECREASE) |
|-----|--|----------------------------|--------------------------|--------------------------|
|     | <b>Industrial/Commercial</b><br>Basic Charge (per quota)<br>Charge per kilolitre<br><i>Conservancy tank customers will receive one load per month included in the basic charge tariff</i>  | 269.16<br>5.9              | 269.16<br>6.9            | 0.0%<br>8%               |
| 5.4 | <b>Adhoc Vacuum tanker services (All Ugu)</b><br>For each draw requested   | 675.67                     | 750.00                   | Market related           |
| 5.5 | Removal of conservancy tank effluent: -<br><br>- For the removal of conservancy effluent per load or part thereof after normal office hours (Monday to Friday).<br><br>An applicant for the supply of a conservancy service shall pay a deposit equivalent to the rand value of the number of estimated additional monthly draws anticipated.                                  | 2,801.50                   | 3,025.62                 | 8%                       |
| 5.6 | 1) Conservancy tank additional draws are performed on a cash basis, unless there is a consumer account reflecting an appropriate deposit.<br>2) Conservancy tank draws shall be performed within 48 hours of request and/or confirmation of receipt of monies.<br>3) It is the responsibility of the person requesting a draw to get a reference number for follow-up queries. | 572.13<br>475.19<br>339.43 | 617.9<br>513.2<br>366.58 | 8%<br>8%<br>8%           |
| 5.7 | Septic Tank Charge:<br>- Umdoni Municipality<br>- Per Draw<br>Provided:<br>i) The septic tank must be located and exposed by the owner.<br>ii) The effluent in the septic tank must be liquefied by the owner.<br>iii) The septic tank must be accessible for removal.<br>This service is performed on a cash basis only.  | 1,780.71                   | 1,923.17                 | 8%                       |
| 5.8 | Leachate Removal Charge:<br>- Umdoni Municipality<br>- Per Draw  | 319.65                     | 345.22                   | 8%                       |

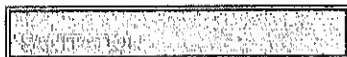
#### 6. Tariff of charges for GIS Copies of Maps – all prices excl vat

| Size | Colour Copy | Black and White Copy | Standard photo Copy | % Increase<br>/<br>(Decrease) |
|------|-------------|----------------------|---------------------|-------------------------------|
|------|-------------|----------------------|---------------------|-------------------------------|

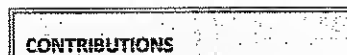
|                            | 2019/2020 | 2020/2021 | 2019/2020 | 2020/2021 | 2019/2020 | 2020/2021 |    |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----|
| A0                         | 363.20    | 392.26    | 181.59    | 196.12    |           | -         | 8% |
| A1                         | 272.39    | 294.18    | 136.18    | 147.08    |           | -         | 8% |
| A2                         | 181.59    | 196.12    | 84.84     | 91.63     |           | -         | 8% |
| A3                         | 107.92    | 116.56    | 54.47     | 58.83     | 9.06      | 9.79      | 8% |
| A4                         | 90.79     | 98.05     | 45.38     | 49.01     | 3.62      | 3.91      | 8% |
| Electronic Soft copy on CD | 90.79     | 98.05     |           |           | -         | -         | 8% |
| Images (per MB)            | 74.13     | 80.06     | 45.38     | 49.01     |           |           | 8% |

## 7.1 CAPITAL CONTRIBUTIONS FOR 2020/2021

Capital contribution shall be based on the actual demand and actual current cost that each development requires as calculated by a registered Civil Engineer and agreed to by Ugu Water Services Authority. The design shall be in terms of the Guidelines for Engineering Services and the National Building Regulations (SANS 0400). Failing to submit an Engineers report the following will apply:



|                             | 2019/2020      | 2020/2021 (i.e. 8%) |
|-----------------------------|----------------|---------------------|
| OUTFALL SEWER/PUMPING MAIN  | R9,303.12      | R10,047.37          |
| WASTE WATER TREATMENT WORKS | R8,837.96      | R9,545.00           |
| TOTAL                       | R18,141.08     | R19,592.37          |
| ONE QUOTA = 1000 LITERS     |                |                     |
|                             |                |                     |
|                             | COST PER QUOTA |                     |
| NETWORK                     | R2,713.41      | R2,930.48           |
| DAM                         | R2,713.41      | R2,930.48           |
| SUPPLY PIPELINE             | R2,465.33      | R2,662.55           |
| PUMPSATION                  | R3,504.18      | R3,784.51           |
| RESERVOIR                   | R2,635.88      | R2,846.75           |
| WATER PURIFICATION WORKS    | R3,256.09      | R3,516.58           |
| TOTAL                       | R17,288.30     | R18,671.36          |
| ONE QUOTA = 1000 LITERS     |                |                     |



|                      | 2020/2021 | 2019/2020 | 2020/2021 | 2019/2020 |
|----------------------|-----------|-----------|-----------|-----------|
| RESIDENTIAL 1        |           |           |           |           |
| SUB ECONOMIC (250 TO | 0.33      | 0.31      | 0.22      | 0.20      |

|  |           |                    |           |                         |
|--|-----------|--------------------|-----------|-------------------------|
| 400)   |           |                    |           |                         |
| LOW (401 TO 700M <sup>2</sup> )                                | 0.79      | 0.73               | 0.54      | 0.50                    |
| MIDDLE (701 TO 900 M <sup>2</sup> )                            | 1.06      | 0.98               | 0.70      | 0.65                    |
| HIGH (901 TO 2000)   | 1.32      | 1.22               | 1.08      | 1.00                    |
| GRANNY FLAT  | 0.66      | 0.61               | 0.43      | 0.40                    |
|  |           | <b>WATER QUOTA</b> |           | <b>SANITATION QUOTA</b> |
| <b>RESIDENTIAL 2 AND 3</b>                                     |           |                    |           |                         |
| LOW (30 TO 60 M <sup>2</sup> )                                 | 0.65      | 0.60               | 0.66      | 0.61                    |
| MIDDLE (61 TO 200 M <sup>2</sup> )                             | 0.86      | 0.80               | 0.85      | 0.79                    |
| HIGH (201 TO 500)  | 1.08      | 1.00               | 1.32      | 1.22                    |
| <b>RESIDENTIAL 4 (HIGH RISE)</b>                               | 1.08      | 1.00               | 1.32      | 1.22                    |
| LOW (30 TO 50 M <sup>2</sup> )                                 | 0.49      | 0.45               | 0.53      | 0.49                    |
| MIDDLE (51 TO 80 M <sup>2</sup> )                              | 0.65      | 0.60               | 0.66      | 0.61                    |
| HIGH (81 TO 200 M <sup>2</sup> )                               | 0.81      | 0.75               | 0.92      | 0.85                    |
| <b>OFFICE /100M<sup>2</sup></b>                                | 0.43      | 0.40               | 0.53      | 0.49                    |
| <b>SHOPS/100M<sup>2</sup></b>                                  | 0.43      | 0.40               | 0.53      | 0.49                    |
|  | 2020/2021 | 2019/2020          | 2020/2021 | 2019/2020               |
| CLINIC/BED   | 0.27      | 0.25               | 0.27      | 0.25                    |
| <b>RETIREMENT VILLAGE/PERSON</b>                               |           |                    |           |                         |
| FRAIL CARE/PERSON  | 0.27      | 0.25               | 0.27      | 0.25                    |
| BESITTER/PERSON  | 0.27      | 0.25               | 0.27      | 0.25                    |
| UNITS/UNIT   | 0.54      | 0.50               | 0.54      | 0.50                    |
| HOSTELS/PUPIL  | 0.16      | 0.15               | 0.16      | 0.15                    |
| CRECHE/PUPIL   | 0.02      | 0.02               | 0.02      | 0.02                    |
| SCHOOLS/PUPIL  | 0.02      | 0.02               | 0.02      | 0.02                    |
| HOSPITAL/BED   | 0.27      | 0.25               | 0.27      | 0.25                    |
| RESTAURANT/SEAT  | 0.10      | 0.09               | 0.10      | 0.09                    |
| WAREHOUSE/ VEHICLE SHOWROOM (EXCL. OFFICE) /100 M <sup>2</sup> | 0.22      | 0.20               | 0.22      | 0.20                    |
| INDUSTRIAL (EXCL. OFFICE) /100M <sup>2</sup>                   | 0.43      | 0.40               | 0.43      | 0.40                    |
| CARAVAN PARK/SITE  | 0.65      | 0.60               | 0.54      | 0.50                    |
| CONFERENCE CENTRE/HALL / PER SEAT                              | 0.10      | 0.09               | 0.10      | 0.09                    |
| GOLF ESTATE /HECTARE   | 5.40      | 5.00               | 6.59      | 6.10                    |
| SERVICE STATION/WORKSHOP/100M <sup>2</sup>                     | 0.43      | 0.40               | 0.43      | 0.40                    |
| B&B AND GUESTHOUSE/LODGE/ROOM                                  | 0.65      | 0.60               | 0.54      | 0.50                    |
| HOTEL/ROOM   | 0.65      | 0.60               | 0.65      | 0.60                    |
| CHURCH/RELIGIOUS INSTITUTIONS                                  | 1.08      | 1.00               | 1.08      | 1.00                    |
| HALLS AND CLUB HOUSES  | 1.08      | 1.00               | 1.08      | 1.00                    |
| CAR WASH   | 8.29      | 7.68               | 8.29      | 7.68                    |

QUOTA

WATER  
QUOTASANITATION  
QUOTA

|  |      |     |
|--|------|-----|
| <b>RESIDENTIAL 1</b>                                   |      |     |
| SUB ECONOMIC (250 TO 400)                              | 0.26 | 0.2 |
| LOW (401 TO 700M <sup>2</sup> )                        | 0.66 | 0.5 |
| MIDDLE (701 TO 900 M <sup>2</sup> )                    | 0.92 | 0.7 |
| HIGH (901 TO 2000)                                     | 1.32 | 1.3 |
| GRANNY FLAT  | 0.66 | 0.5 |
| <b>RESIDENTIAL 2 AND 3</b>                             |      |     |
| LOW (30 TO 60 M <sup>2</sup> )                         | 0.79 | 0.6 |
| MIDDLE (61 TO 200 M <sup>2</sup> )                     | 1.06 | 0.7 |
| HIGH (201 TO 500)                                      | 1.32 | 1.3 |
| <b>RESIDENTIAL 4 (HIGH RISE)</b>                       |      |     |
| LOW (30 TO 50 M <sup>2</sup> )                         | 0.53 | 0.5 |
| MIDDLE (51 TO 80 M <sup>2</sup> )                      | 0.79 | 0.6 |
| HIGH (81 TO 200 M <sup>2</sup> )                       | 1.30 | 1.2 |
| <b>OFFICE /100M<sup>2</sup></b>                        | 0.53 | 0.5 |
| <b>SHOPS/100M<sup>2</sup></b>                          | 0.53 | 0.5 |
| <b>CLINIC/BED</b>                                      | 0.26 | 0.2 |
| <b>RETIREMENT VILLAGE/PERSON</b>                       |      |     |
| FRAIL CARE/PERSON                                      | 0.26 | 0.2 |
| BEDSITTER/PERSON                                       | 0.26 | 0.2 |
| UNITS/UNIT   | 0.66 | 0.6 |
| <b>HOSTELS/PUPIL</b>                                   | 0.22 | 0.2 |
| <b>CRECHE/PUPIL</b>                                    | 0.02 | 0.0 |
| <b>SCHOOLS/PUPIL</b>                                   | 0.03 | 0.0 |
| <b>HOSPITAL/BED</b>                                    | 0.26 | 0.2 |
| <b>RESTAURANT/SEAT</b>                                 | 0.13 | 0.1 |
| <b>WAREHOUSE (EXCL. OFFICE)<br/>/100 M<sup>2</sup></b> | 0.13 | 0.1 |
| <b>INDUSTRIAL (EXCL. OFFICE)<br/>/100M<sup>2</sup></b> | 0.40 | 0.4 |
| <b>CARAVAN PARK/SITE</b>                               | 0.53 | 0.5 |
| <b>CONFERENCE CENTRE/SEAT</b>                          | 0.13 | 0.1 |
| <b>GOLF ESTATE /HECTARE</b>                            | 7.05 | 7.0 |
| <b>SERVICE STATION/WORKSHOP/100M<sup>2</sup></b>       | 0.26 | 0.2 |
| <b>B&amp;B AND GUESTHOUSE/LODGE/ROOM</b>               | 0.66 | 0.6 |
| <b>HOTEL/ROOM</b>                                      | 0.66 | 0.6 |
| <b>CHURCH/RELIGIOUS INSTITUTIONS</b>                   | 1.32 | 1.3 |
| <b>HALLS AND CLUB HOUSES</b>                           | 1.32 | 1.3 |

## **7.2 QUOTA**

Quota can be bought at the rate (tariff) applicable when the development was constructed.

## **7.3 NUMBER OF BASIC CHARGES**

Number of Basic charges shall be based on the actual number of units for each property. The number of basic charges shall be calculated as per the Guidelines for Engineering Services and based on the number of units, unit size and consumption per unit.

## 8. **INDUSTRIAL EFFLUENT CHARGES**

- The charges payable by the owner or occupier, as the case may be, of the manufacturing premises for the use of the Council's sewers in respect of the discharge and conveyance therein of trade effluent from the manufacturing premises, including the use of the Council's sewage purification works for purification of the trade effluent, shall be determined in accordance with the provisions of this by-law. Accounts will be rendered as soon as possible after each period of six months ending on 31<sup>st</sup> December, or 30<sup>th</sup> June of each year and shall apply to such periods. Where during any such six monthly period there has been a change of ownership or occupancy necessitating an apportionment of the amount due to the Council, the Council will apportion the amount between the parties concerned in a manner proportionate to the quantity of trade effluent discharged during the relevant respective periods of ownership or occupancy. Nothing herein shall be construed as preventing the Council from submitting accounts on a monthly basis should such practice be considered more expedient by the Council.

The General Manager: Water Services may base the trade effluent charge as described in paragraph (p) section (a), on the highest COD of one, or more samples collected from the trade effluent sampling point.

The charge to be levied by the General Manager: Water Services in respect to trade effluent discharged into its sewers from manufacturing premises shall be assessed in accordance with the following formula: -

$$R = A + ((\text{COD}/1000) \times B)$$

WHERE

R is the rate in cents per kilolitre due to the Council.

A Is the basic carriage tariff expressed in cents per kilolitre, determined annually in advance by the Council. The value of A is R 8.12 (8%)

B is the basic treatment tariff expressed in cents per kilogram of COD, determined annually in advance by the Council. The value of B is R0.77 (8%)

COD is the chemical oxygen demand value expressed in milligram of COD per litre of effluent recorded in snap samples of effluent collected as and when deemed fit by the General Manager: Water Services.

The charges payable by the owner or occupier will also include any other charges as may be applicable.

- A copy of the methods of chemical analysis and testing procedures used to determine the COD for the purpose of calculating the charge equation described above shall be kept available by the General Manager: Water Services for inspection by the owner or occupier of any premises concerned. The method of chemical analysis will in all respects follow the STANDARD METHODS FOR WATER ANALYSES published by the SOUTH AFRICAN BUREAU OF STANDARDS being SABS METHOD 1048 – CHEMICAL OXYGEN DEMAND OF WATER.
- In the absence of any direct measurement, the quality of trade effluent discharged into the Council's sewers from any manufacturing premises during any period shall be estimated and determined by the General Manager: Water Services by reference to the quantity of water consumed on such premises during such period. The quantity of water consumed on such premises shall be determined by reference to the Council's water meters in the case of water obtained from the Council and by meter or by calculation in the case of water obtained from any other source, including water emerging from material processed on the premises.

In determining the quantity of trade effluent so discharged, due allowance shall be made for the quality of water which it is estimated is used for domestic purposes including gardening on such premises or any other purpose not resulting in the discharge of trade effluent and for water lost by reaction or evaporation during any processes on the manufacturing premises concerned and for water present in the final products or materials produced on such premises and, generally, the District Municipality shall take into consideration such matters as will enable it to estimate for the purpose of the by-laws the quantity of trade effluent discharged as aforesaid during any given period.

Industries linked to water borne sewer will be liable for the sanitation basic fee and charges per kilolitre as per charges set, over and above the industrial effluent charge, based on the calculated quota.

#### 9. **ACCEPTANCE OF SEWAGE DELIVERED BY ROAD HAULAGE**

| Description   | 2019/2020 | 2020/2021 |
|---|-----------|-----------|
|   | <b>R</b>  | <b>R</b>  |
| The charges for any sewage delivered for disposal to any Council facilities shall be assessed by an authorised officer in accordance with the prescribed tariff of charges: |           |           |
| (a) Disposal of trade effluent from within the Council's area of jurisdiction delivered by private road tanker to Council facilities  |           |           |
| Per tanker load   | R782.81   | R845.44   |
| (b) Disposal of trade effluent from without the Council's area of jurisdiction delivered by private road tanker to Council facilities                                       |           |           |
| Per tanker load   | R1,404.45 | R1,516.80 |
| (c) Disposal of domestic effluent from within or without the Council's area of jurisdiction to Council facilities   |           |           |
| (i) delivered by private road tanker per kilolitre, measured as the nominal carrying capacity, of the tanker  | R234.06   | R252.79   |
| (ii) delivered by private road haulage in drums per drum of capacity not exceeding 150 litres   | R46.80    | R50.54    |

#### 10. **TARIFFS FOR INSTALLATION OF BASE TELECOMMUNICATION STATIONS**

The MONTHLY tariffs for the new installation and the renewal of existing leases of base telecommunication stations on municipal property shall be as per the below mentioned tariff of charges:

- R8,104.43 (R7,504.10) on property with an existing structure.  
*Tower erected on Municipal land (a Greenfield site)*

- R4,052.21 (R3,752.05) for Co-Locators (Sub-leases)  
*Billed to the main lessee, applicable to new leases signed or renewed after 1 July 2012*

- R1,620.88 (R1,500.82) for antennae's with no base stations  
*Dependant on technical criteria, frequency emissions and site size being no greater than 5m2*



It should be noted that for a single installation, a lease agreement will be entered into with one service provider. In the event of co-use of telecommunications masts by cellular network providers, the primary service provider with whom the municipality entered into lease agreement will be responsible for the account.

#### 11. **OFFENCES AND PENALTIES**

Any offences and/or penalties raised by the municipality shall be affected as per Part 7 (General Provisions), clause 34, of the Gazetted Water Services Bylaws, as adopted in terms of Section 21 of the Water Services Act, Act No. 108 of 1997.

#### 12. **SPORTFIELDS AND MULTI – COURTS TARIFFS 2020/2021**

The municipal has leased out the Ugu Sports and Leisure Centre to Cyassound Holdings for a period of 5 years ending 28 February 2020. The tariffs for the use of the facility will be determined by the lessor until the expiry of the lease contract. However, the lease agreement in question has been terminated. The property is now managed by the municipality itself.

#### 13. **PROMOTION OF ACCESS TO INFORMATION ACT (PAIA) SCHEDULE OF FEES**

(Act No. 2 of 2000) [Regulation 6]

A request for access to a record, as contemplated in Section 18(1) of the Act, must be made in the form of Form A – PAIA REQUEST FOR ACCESS TO RECORD.

##### 1. FEE STRUCTURE

Fees chargeable for the records of Ugu District Municipality;

| <b>A.</b> | <b>REPRODUCTION FEES</b>  |         |
|-----------|---|---------|
| 1.        | For every photocopy of an A4 Size page or part thereof  | R1.17   |
| 2.        | For every printed copy of an A4 size page or part thereof held on a computer in electronic or machine readable form | R0.83   |
| 3.        | For a copy in a computer readable form on;  |         |
| 3.1       | Compact Disc (CD)   | R77.74  |
| 3.2       | Digital Video Disk (DVD)  | R77.74  |
| 4.        |   |         |
| 4.1       | For transcription of visual images for an A4 size page or part thereof  | R42.74  |
| 4.2       | For a copy of visual images   | R123.05 |
| 5.        |   |         |
| 5.1       | For a transcription of an audio record, for an A4 size page or part thereof   | R24.60  |
| 5.2       | For a copy of an audio record   | R33.03  |
| 6.        | The request fee payable by every requested, other than a personal requestor referred to in section 22(1) of the Act | R67.97  |
| <b>B.</b> | <b>ACCESS FEES</b>  |         |
|           | Access fees payable by a requester referred to in section 22(7) of the Act, unless exempted under                   |         |

|     |   |                                   |
|-----|---|-----------------------------------|
|     | section 22(8) of the Act  |                                   |
| 1.  | For every photocopy of an A4 Size page or part thereof  | R1.17                             |
| 2.  | For every printed copy of an A4 size page or part thereof held on a computer in electronic or machine readable form | R0.87                             |
| 3.  | For a copy in a computer readable form on;  |                                   |
| 3.1 | Compact Disc (CD)   | R77.74                            |
| 3.2 | Digital Video Disk (DVD)  | R77.74                            |
| 4.  |   |                                   |
| 4.1 | For transcription of visual images for an A4 size page or part thereof  | R42.74                            |
| 4.2 | For a copy of visual images   | R116.57                           |
| 5.  |   |                                   |
| 5.1 | For a transcription of an audio record, for an A4 size page or part thereof   | R23.33                            |
| 5.2 | For a copy of an audio record   | R64.37                            |
| 6.  | To search for the record for disclosure, excluding the first hour, reasonably required time for such a search.      | R29.13per hour or part of an hour |

### **COUNCIL'S TARIFF OF CHARGES FOR ATMOSPHERIC EMISSIONS LICENCE PROCESSING**

- (a) All activities listed in terms of section 21 of the NEM-Air Quality Management Act (Act no. 39 of 2004) and Section 6 of Ugu District Municipality Air Quality Management by-law will be subject to the payment of an AEL processing fee.
- (b) The cost shall be calculated by using the AEL processing fee calculator which is prescribed by Ugu District Municipality with due consideration given to a myriad of factors.
- (c) The fee shall be implemented on all AEL applications submitted to the Air Quality Officer (AQO) for scrutiny and approval.

### **EXISTING AEL FEE BANDS**

| APPLICATION BANDS | BAND SIZE |     | FEE SCHEDULE (R)/YEAR |
|-------------------|-----------|-----|-----------------------|
| Band 1            | 0         | 13  | 6,453.27              |
| Band 2            | 14        | 21  | 16,133.16             |
| Band 3            | 22        | 40  | 25,813.08             |
| Band 4            | 41        | 60  | 35,493.00             |
| Band 5            | 61        | 80  | 96,799.08             |
| Band 6            | 81        | 100 | 129,065.43            |

**UGU DISTRICT MUNICIPALITY**  
**NEW ATMOSPHERIC EMISSIONS LICENCE (AEL) FEES 2020/21 FOR POST 2013 (NEW) AELS**

| <b>Number of 21 listed activities</b>  | <b>New application</b> | <b>Review</b> | <b>Renewal</b> | <b>Transfer</b> | <b>Service fee (consideration of annual reports)</b> | <b>Penalty for late submission of annual report</b> |
|--|------------------------|---------------|----------------|-----------------|--|---|
| 1 unit of listed activities            | 26,352                 | 13,176        | 13,176         | 13,176          | 6,588  | 12% of the outstanding amount                       |
| 2 to 5 units of listed activities      | 65,880                 | 32,940        | 13,176         | 13,176          | 16,470   | 12% of the outstanding amount                       |
| 6 to 10 units of listed activities     | 131,760                | 65,880        | 13,176         | 13,176          | 32,940   | 12% of the outstanding amount                       |
| 11 and more units of listed activities | 527,040                | 263,520       | 13,176         | 13,176          | 26,352   | 12% of the outstanding amount                       |

# **UGU DISTRICT MUNICIPALITY**

## **“The Municipality”**



## **BUDGET POLICY**

**Contents**

|                                     |    |
|-------------------------------------|----|
| 1. Definitions                      | 3  |
| 2. Principles                       | 8  |
| 3. Objectives of the Policy         | 9  |
| 4. Scope and Intended Audience      | 9  |
| 5. Regulatory Framework             | 9  |
| 6. Roles and responsibilities       | 9  |
| 7. Annual schedule of key deadlines | 15 |
| 8. Budget principles                | 16 |
| 9. Funding of expenditure           | 16 |
| 10. The Capital Budget              | 17 |
| 11. Operating Revenue               | 17 |
| 12. Operating Expenditure           | 18 |
| 13. Consultation on tabled budgets  | 19 |
| 14. Approval of the Annual Budget   | 19 |
| 15. Publication of the budgets      | 20 |
| 16. Monthly Budget Reports          | 20 |
| 17. Related Policies                | 20 |
| 18. Review of the Policy            | 21 |
| 19. Compliance and Enforcement      | 21 |
| 20. Effective Date                  | 21 |
| 21. Policy Adoption                 | 21 |

## 1. **DEFINITIONS**

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act, has the same meaning as in that Act.

**“Accounting Officer”** means the Municipal Manager of Ugu Municipality;

**“Allocation”** means –

- i) a municipality's share of the local government's equitable share referred to in Section 214(l) (a) of the Constitution;
- ii) an allocation of money to a municipality in terms of Section 214(1) (c) of the Constitution;
- iii) an allocation of money to a municipality in terms of a provincial budget; or
- iv) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction.

**“Annual Division of Revenue Act”** means the Act of Parliament, which must be enacted annually in terms of Section 214(1) of the Constitution;

**“Approved budget”** means an annual budget -

- a) approved by a municipal Council, or
- b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA.

**“Budget-related policy”** means a policy of a municipality affecting or affected by the annual budget of the Municipality, including -

- a) the tariffs policy, which the Municipality must adopt in terms of Section 74 of the Municipal Systems Act;
- b) the rates policy which the Municipality must adopt in terms of Section 3 of the Municipal Property Rates Act;
- c) the credit control and debt collection policy, which the Municipality must adopt in terms of Section 96 of the Municipal Systems Act;

**“Budget year”** means the financial year of the Municipality for which an annual budget is to be approved in terms of Section 16(1) of the MFMA;

**“Chief Financial Officer”** means the Chief Financial Officer of Ugu Municipality;

**“Council”** means the Council of Ugu Municipality;

**“Current year”** means the financial year, which has already commenced, but not yet ended;

**“Delegation”** in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

**“Financial Statements”** means statements consisting of at least -

- a) a statement of financial position;
- b) a statement of financial performance;
- c) a cash-flow statement;
- d) any other statements that may be prescribed; and
- e) any notes to these statements;

**“Financial year”** means a twelve months period commencing on 1 July and ending on 30 June each year;

**“Fruitless and wasteful expenditure”** means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

**“Irregular expenditure”**, means –

- a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of Section 170 of the MFMA;
- b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act 20 of 1998); or

- d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

**"Investment"** in relation to funds of a municipality, means -

- a) the placing on deposit of funds of a municipality with a financial institution; or
- b) the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

**"long-term debt"** means debt repayable over a period exceeding one year;

**"Mayor"** means the Mayor of Ugu Municipality;

**"Municipality"** refers to Ugu District Municipality

**"National Treasury"** means the National Treasury established by Section 5 of the Public Finance Management Act;

**"Official"** means -

- a) an employee of a municipality or municipal entity;
- b) a person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
- c) a person contracted by a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

**"Overspending"** means -

- a) causing the operational or capital expenditure incurred by the Municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or



- c) in relation to expenditure under Section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

**“Quarter”** means any of the following periods in a financial year:

- a) 1 July to 30 September;
- b) 1 October to 31 December;
- c) 1 January to 31 March; or
- d) 1 April to 30 June.

**“Service Delivery and Budget Implementation Plan”** means a detailed plan approved by the Mayor of a municipality in terms of Section 53 (l) (c) (ii) of the MFMA for implementing the Municipality's delivery of municipal services and its annual budget, and which must indicate:

- a) projections for each month of:
  - i) revenue to be collected, by source and vote; and
  - ii) operational and capital expenditure, by vote;
- b) service delivery targets and performance indicators for each quarter; and
- c) any other matters that may be prescribed, and includes any revisions of such plan by the Mayor in terms of Section 54(l)(c) of the MFMA;

**“Unauthorised expenditure”** means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes –

- a) overspending of the total amount appropriated in the Municipality's approved budget;
- b) overspending of the total amount appropriated for a vote in the approved budget;
- c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- f) a grant by the Municipality otherwise than in accordance with the MFMA;

**“Virement”** means transfer of funds between functions / votes

**“Vote”** means

- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

## **2. PRINCIPLES**

- 2.1 Section 215 (1) of the Constitution of the Republic of South Africa states that National, provincial and municipal budgets and budgetary processes must promote transparency, accountability and the effective financial management of the economy, debt and the public sector. It also states in S215 (3), that Budgets in each sphere of government must contain;
- a. Estimates of revenue and expenditure, differentiating between capital and current expenditure;
  - b. Proposals for financing any anticipated deficit for the period to which they apply; and
  - c. An indication of intentions regarding borrowing and other forms of public liability that will increase public debt during the ensuing year.
- 2.2 Section 26(h) of the Municipal Systems Act (Act 32 of 2000) requires a municipality's Integrated Development Plan to reflect a financial plan, which must include a budget projection for at least the next three years (Medium Term Expenditure Framework);
- 2.3 Section 21 of the Municipal Finance Management Act (Act 56 of 2003) prescribes the function of the Mayor who must coordinate the processes for preparing the annual budget and for the reviewing of the municipality's Integrated Development Plan and budget related policies and to ensure that any revisions are mutually consistent and credible;
- 2.4 Section 16 of the Municipal Finance Management Act, requires the municipal council to approve an annual budget for the municipality before the start of the financial year;
- 2.5 The Minister with the concurrence of the Minister for Provincial and Local Government, has in terms of S168 of the Municipal Finance Management Act issued the Municipal Budget and Reporting Regulations which aim to secure sound and sustainable management of the budgeting and the reporting practices of the municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes; Now therefore, the Council of Ugu District Municipality adopts the Budget Policy as set out in this document.

### **3. OBJECTIVES OF THE POLICY**

To set a broad framework within which Budget related decisions of the Municipality will be taken and implemented to ensure efficient and transparent financial planning that will promote sound and sustainable financial management, essential for the achievement of the Municipality's developmental priorities as contained in its Integrated Development Plan.

### **4. SCOPE AND INTENDED AUDIENCE**

- 4.1 This Policy will serve as a guideline for the effective management of the Municipal budgetary processes, in order to attain the strategic objectives of the Municipality within the ambit of the applicable legislation, and shall apply to all departments within the Municipality.
- 4.2 Council has considered the guidelines distributed by National Treasury to local government which detail the processes and formats to be followed when preparing the budget policy.
- 4.3 The Municipality shall comply with the provisions of this Policy in the compilation of each of its budgets.

### **5. REGULATORY FRAMEWORK**

In the process of preparing the Municipal budget, The Mayor, political office bearers (Councillors), Accounting Officer, Chief Financial Officer and other officials shall comply with all relevant legal requirements, including:-

- a) The provisions of Chapter 4 of the Municipal Finance Management Act, 2003, ('the MFMA'), as well as Sections 42, 43, 53, 54, 55, 68, 69, 70, 71, 72, 75, 80, 81, and 83 thereof; and
- b) The Municipal Budget and Reporting Regulations published in terms of Section 168 of the MFMA.
- c) All relevant budget related Circulars and notices issued by the National Treasury.

### **6. ROLES AND RESPONSIBILITIES**

#### **6.1 Role of Council**

- a) Must provide political leadership and direction

- b) Play an oversight role by approving budget related policies, and ensuring that the priorities are reflected in the budget. (Council may not delegate approval of budgets and policies)
- c) Approve the Integrated Development Plan, the Annual Budgets and the Service Delivery Budget Implementation Plan.
- d) Monitor the outcomes of the implementation of the policies and budgets.

## 6.2 **Role of the Mayor**

- a) Provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. (S53, MFMA)
- b) Prepare and table a schedule of key deadlines for the preparation, tabling and approval of the budget, annual review of the IDP and the consultative process. (S21, MFMA)
- c) Take all reasonable steps to ensure that the Municipality approves its annual budget before the start of the financial year and report to the Municipal Council and the MEC for finance in the province any delays in the tabling of the annual budget. (S53, MFMA)
- d) Must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in S53, MFMA

## 6.3 **Role of the Accounting Officer**

- a) Assist the Mayor in performing budgetary functions assigned to him/her in terms of Chapter 4 & 7 of the MFMA and to provide administrative support, resources and information necessary for the performance of those functions. (S68, MFMA)
- b) Is responsible for the implementation of the approved budget and must take all reasonable steps to ensure that the spending of funds is in accordance with the budget and is reduced as necessary when the revenue is anticipated to be less than the projected in the budget.
- c) Ensure that revenue and expenditure are properly monitored.
- d) Must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council when necessary.
- e) Report to the Municipal Council any shortfalls in budget revenue, overspending and necessary steps taken to prevent shortfalls and overspending.
- f) Submit to the Mayor actual revenue, borrowings, expenditure and where necessary report variances on projected revenue and the budget.

**6.4 Role of the Chief Financial Officer (CFO)**

- a) Without derogating in any way from the legal responsibilities of the Accounting Officer as Accounting Officer, the Chief Financial Officer shall be responsible for preparing the draft annual capital and operating budgets (including the budget components required for the ensuing financial years), any required adjustments budgets, the projections of revenues and expenses for the service delivery and budget implementation plan (including the alignment of such projections with the cash management programme prepared in terms of the banking, cash management and investments policy), and shall be accountable to the Accounting Officer in regard to the performance of these functions.
- b) Must advise the Accounting Officer on the exercise of powers and duties assigned to him in terms of the MFMA.
- c) Must assist the Accounting Officer in the preparation and implementation of the Municipality's budget.
- d) The Chief Financial Officer shall draft the budget timetable for the ensuing financial year for the Council's approval; and shall indicate in such timetable the target dates for the draft revision of the annual budget and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the Municipal Finance Management Act, and target dates for the submission of all the budget-related documentation to the Management Committee, Finance Portfolio, Executive Committee and Council.
- e) Except where the Chief Financial Officer, with the consent of the Mayor and Accounting Officer, decides otherwise, the sequence in which each annual budget and adjustments budget shall be prepared, shall be: first, the capital component, and second, the operating component. The operating component shall duly reflect the impact of the capital component on:
  - i) depreciation charges;
  - ii) repairs and maintenance expenses;
  - iii) interest payable on external borrowings; and
  - iv) other operating expenses.
- f) In preparing the operating budget, the Chief Financial Officer shall determine the number and type of votes to be used and the line-items to be shown under each

vote, provided that in so doing the Chief Financial Officer shall properly and adequately reflect the organisational structure of the Municipality, and further in so doing shall comply – in so far as the organisational structure permits – also with the prescribed budget format of National Treasury

- g) Must perform all budgeting and other duties as delegated by the Accounting Officer in terms of S79, MFMA.
- h) The Chief Financial Officer shall determine the depreciation expenses to be charged to each vote, the apportionment of interest payable to the appropriate votes, the estimates of withdrawals from (claims) and contributions to (premiums) the self-insurance reserve, and the contributions to the provisions for debt impairment, accrued leave entitlements and obsolescence of stocks
- i) The Chief Financial Officer shall further, with the approval of the Mayor and the Accounting Officer, determine the recommended contribution to the asset financing reserve and any special contributions to the self-insurance reserve.
- j) The Chief Financial Officer shall also, again with the approval of the Mayor and the Accounting Officer, and having regard to the Municipality's current financial performance, determines the recommended aggregate growth factor(s) according to which the budgets for the various votes shall be drafted.
- k) The Chief Financial Officer shall compile monthly budget reports, with recommendations, comparing actual results with budgeted projections, and the heads of departments shall timeously and adequately furnish the Chief Financial Officer with all explanations required for deviations from the budget. The Chief Financial Officer shall submit these monthly reports to the Mayor, Finance Portfolio and Executive Committee, and all other prescribed parties, in accordance with the prescriptions of the Municipal Finance Management Act.
- l) The Chief Financial Officer shall provide technical and administrative support to the Mayor in the preparation and approval of the annual and adjustment budgets, as well as in the consultative processes, which must precede the approval of such budget.
- m) The Chief Financial Officer shall ensure that the annual and adjustments budgets comply with the requirements of the National Treasury, reflect the budget priorities

determined by the Mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the Mayor on the revision of the IDP and the budget-related policies where these are indicated.

- n) The Chief Financial Officer shall make recommendations on the financing of the draft capital budget for the ensuing and future financial years, indicating the impact of viable alternative financing scenarios on future expenses, and specifically commenting on the relative financial merits of internal and external financing options.
- o) The Chief Financial Officer shall determine the basis for allocating overhead expenses not directly chargeable to votes. The expenses associated with the democratic process shall be allocated to a separate vote, and shall not be charged out as an overhead.
- p) The Chief Financial Officer shall ensure that the cost of indigent relief is separately reflected in the appropriate votes.
- q) The Chief Financial Officer shall ensure that the allocations from other organs of state are properly reflected in the annual and adjustments budget, and that the estimated expenses against such allocations (other than the equitable share) are appropriately recorded.

#### **6.5 Role of Senior Managers & Other Officials**

- a) Each Senior Manager and each Municipal official exercising financial management responsibilities must take all reasonable steps within his/her area of responsibility to ensure that the financial resources of the Municipality are utilised effectively, efficiently, economically and transparently.
- b) Must prevent unauthorised, irregular and fruitless or wasteful expenditure and other losses within his/her Department.
- c) Must ensure that all revenue due to the Municipality is collected.
- d) Must ensure that all information required by the Accounting Officer for compliance with the provisions of the Acts is timeously submitted.



## 6.6 **Role of the Budgeting Steering Committee**

6.6.1 The Municipal Budget and Reporting regulations (Government Gazette 32141) chapter 2 requires the Mayor to establish a Budget steering comprising of the following members:-

- a) The Mayor – Chairperson
- b) The Speaker
- c) The Whips of Political Parties
- d) The Accounting Officer (Municipal Manager)
- e) The Chief Financial Officer
- f) The IDP Manager
- g) The Manager Budget Office and,
- h) Members of Senior Management (Top Management)

6.6.2 The role of the Committee shall be:-

- a) To assist the Mayor in carrying out his/her statutory roles and responsibilities in accordance with S52 and S53 of the MFMA.
- b) To provide technical assistance to the Municipal political office bearers during policy formulation and to assist priority determination.
- c) To interrogate and make recommendations on the adoption of the Annual Budget, the Service Delivery and Budget Implementation Plan (SDBIP), S71 monthly budget statements and S72 Midyear budget and performance report and the Adjustments Budget.
- d) To evaluate the progress report of the Accounting Officer with regard to the financial year end closure and compilation of the Municipal audit file.
- e) To evaluate progress report on the statutory audit by the office of the Auditor General.
- f) To exercise oversight in the compilation of the Annual Report.
- g) To evaluate action plans from the Accounting Officer on corrective measures to be taken on issues raised by the Auditor General.
- h) To evaluate and recommend payment of Annual Performance Bonuses to the Accounting Officer and Senior Management after the annual report has been adopted by Council on 31 January each year.

6.6.3 Council may adopt its existing Finance Portfolio Committee as its Budget and Steering Committee.

**6.7 Role of the Budget and Treasury Office**

- a) To assist the Accounting Officer in tabulating key time frames for the Budget Process.
- b) To provide guidance to the Accounting Officer and Senior Managers during the budget preparation process in accordance with National Treasury MFMA Reforms.
- c) To consolidate departmental Capital and Operating budgets.
- d) To consolidate departmental S71 monthly budget statements, quarterly returns and the Midyear monitoring report and submit to the Finance Portfolio Committee.
- e) To report any unauthorised, irregular, fruitless and wasteful expenditure or any deviations from the approved budget to the Finance Portfolio Committee.
- f) To assist the Accounting Officer in implementing recommendations of the Finance Portfolio Committee.
- g) To manage the administrative operations of the Budget and Treasury Office to ensure full compliance with the MFMA and any issued guidelines or Circulars from National Treasury.

**6.8 Delegation of roles and responsibilities**

6.8.1 All delegations by the Mayor to the Accounting Officer, Mayor to the members of the Finance portfolio Committee, the Accounting Officer to the Chief Financial Officer and other Senior Managers, of their roles, duties and responsibilities as per the MFMA:-

- a) Must be in writing,
- b) Are subject to the limitations as may be imposed by the Act,
- c) Does not absolve the Mayor, the Accounting Officer or the Senior Officials of the responsibilities concerning the exercise of the delegated power or the performance of the fiduciary duties, and
- d) Should not be indefinite and must be reviewed annually.

**7 ANNUAL SCHEDULE OF KEY DEADLINES**

- 7.1 The deadline dates for all budget preparation processes shall be as per the approved Process Plan as tabled by the Mayor to Council in August.
- 7.2 Such Process Plan shall indicate the target dates for the draft revision of the Integrated Development Plan and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the MFMA, for the submission

of all the budget-related documentation to the Mayor, Finance Committee, Executive Committee and Council.

- 7.3 Such time schedule shall provide for the deadlines set out in Appendix A, unless the Mayor, after consultation with the Chief Financial Officer, determines otherwise and provided that the requirements of the MFMA shall at all times be adhered to.
- 7.4 The Chief Financial Officer shall be responsible for ensuring that the time schedule is adhered to.

## **8 BUDGET PRINCIPLES**

The sequence in which the Annual Budget shall be prepared shall be, first, the capital component and second, the operating component, except where the Chief Financial Officer with the consent of the Mayor decides otherwise. The Municipality's annual budget should:-

- a) Move towards the achievement of goals and objectives of the Municipality within the constraints of the available resources.
- b) Consider the Priorities as identified in the State of the Nation Address, State of the Province Address and the State of the District Address.
- c) Reflect the priorities contained in the Municipality's Integrated Development Plan.
- d) Be credible and fully funded from realistically anticipated revenues.
- e) Consider any resolutions taken by Council or the Executive Committee in the previous Budget Year which have financial implications on the current Medium Term Revenue Expenditure Framework.
- f) The basis of measurement and accounting policies underpinning the Municipality's annual financial statements must be the same as those used in the preparation of the Municipality's annual budget and supporting documentation.
- g) Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.

## **9 FUNDING OF EXPENDITURE**

An Annual budget must be funded only from:

- a) Realistically anticipated revenues to be collected.
- b) Cash-backed accumulated surpluses from previous years not committed for other purposes;

- c) Borrowed funds, but only for revenue-generating capital projects; and
- d) Grants and subsidies as per DORA.

## **10 THE CAPITAL BUDGET**

- 10.1 The Budget shall be prepared in the prescribed budget format of National Treasury.
- 10.2 The annual capital budget shall be prepared from a zero base, except in so far as capital projects represent a contractual commitment to the Municipality extending over more than one financial year.
- 10.3 The annual capital budget shall only be approved by Council if it is properly balanced (i.e. if the sources of finance have been secured to fund the budget and are equal to the proposed capital expenditure).
- 10.4 Before approving the capital budget, the Council shall consider the impact on the present and future operating budgets in relation to Finance Charges on external loans, Depreciation on fixed assets, Maintenance costs of fixed assets, and any other ordinary operational expenses associated with any item in that capital budget.
- 10.5 The Council shall also consider any impact of operating expenses – net of any revenues to be generated from the project – i.e. on future service tariffs.
- 10.6 Expenditure of a project shall be included in the Capital Budget if it meets the asset definition in terms of Council's approved Asset Management Policy

## **11 OPERATING REVENUE**

- 11.1 The Operating revenue must include:
  - a) Estimates for all municipal revenue sources and;
  - b) All gazetted grants and subsidies, donations and subsidies in kind or emergency relief funding.
- 11.2 The allocation of interest on investments shall be budgeted for in terms of the cash, banking and investment policy.
- 11.3 In preparing the revenue budget, the Municipality shall strive to maintain the aggregate revenues from service charges at not less than 90% of the aggregate revenues net of operating grants.
- 11.4 The proposed increases in tariffs should be affordable, i.e. in line with CPIX, and should take into account the need to address infrastructure backlogs.
- 11.5 Tariff increases must respond to the population growth rate and the Division of Revenue Act.

- 11.6 The water and sanitation charges shall be calculated and levied as per the reviewed Water and Sanitation Tariffs Policy for that MTREF.
- 11.7 All tariffs shall be published in a local newspaper, and placed on the Municipal website and at the entrance of Ugu offices at least 30 days before the start of the financial year.
- 11.8 All tariffs must be gazetted in the Government Gazette before the 1<sup>st</sup> July each year.

## **12 OPERATING EXPENDITURE**

- 12.1 The Municipality shall budget in each annual and adjustments budget for the contribution to:
- a) provision for accrued leave entitlements.
  - b) entitlement of officials as at 30 June of each financial year;
  - c) provision for impairment of debtors in accordance with its Rates and Tariffs Policies;
  - d) provision for the obsolescence and deterioration of stock in accordance with its Supply Chain Management Policy;
  - e) depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate;

- 12.2 The operating budget shall duly reflect the impact of the capital component on:
- a) Depreciation and impairment charges;
  - b) Repairs and maintenance expenses;
  - c) Interest payable on external loans, and
  - d) Any other operating expenses associated with fixed assets.
  - e) The operating budget must be in the prescribed National Treasury Format.

### **12.3 SALARIES AND ALLOWANCES**

The budget for salaries and allowances shall be separately prepared and shall not exceed the parameter (percentage) of the aggregate operating budget component of the annual or adjustments budget, the parameters as may be contained in the budget circular issued by National Treasury from time to time. If the salary budget, exceed the parameter (percentage) of the aggregate operating budget as issued by National Treasury Council will be advised and provided with reasons and remedial action. The remuneration of Councillors and other political office bearers shall be excluded from this limit.

### **12.4 PROVISION FOR MAINTENANCE**

The Municipality shall adequately provide in each annual and adjustments budget, for the maintenance of its fixed assets in accordance with its Fixed Asset Management and Accounting Policy as well as the routine maintenance plans. A minimum of 8% of the carrying amount of the fixed assets shall be provided for the expenditure on Repairs and Maintenance in the annual budget of the Municipality in accordance with the National Treasury norms.

## **12.5 FINANCE CHARGES, DEPRECIATION AND IMPAIRMENT**

12.5.1 The Finance Charges payable by the Municipality shall be apportioned between departments or votes on the basis of the proportion at the last balance sheet date of the outstanding loan balances belonging to such department or vote to the aggregate outstanding loan balances. However, should Council decide to raise loans only for financing of fixed assets in a specified service or vote, finance charges shall be charged to or apportioned only between the departments or votes relating to such service.

12.5.2 The depreciation expenses shall be apportioned to each department based on the cost of assets allocated to that department. The depreciation method used shall be in terms of the Fixed Assets Management and Accounting Policies.

## **13 CONSULTATION ON TABLED DRAFT BUDGETS**

The Municipality shall, after the annual draft budget is tabled in Council, consider the views of the local community, the National and Provincial Treasuries, organs of state and local municipalities, as required by Section 23 of the MFMA, and shall comply with all other requirements of that section. For the purpose of consultation, the draft budget will be made available to the community, through the community libraries, the municipal offices and the municipal website soon after tabling in Council.

## **14 APPROVAL OF THE ANNUAL BUDGET**

The Council shall approve the budget before the start of the financial year, in accordance the provisions of Section 24 of the MFMA, failing which, the Municipality shall be subject to the provisions of Section 25 of the MFMA.

## **15 PUBLICATION OF THE BUDGETS**

In accordance with Section 22 of the MFMA, the Municipal Manager shall ensure that immediately after the annual budget is tabled in the Council:

- a) The budget is made public in accordance with the provisions of Section 17 (3) of the Local Government Municipal Systems Act.
- b) The budget is submitted to the National Treasury and Provincial Treasury in printed and electronic formats;
- c) The budget is submitted to any prescribed organs of state and to other municipalities affected by it.

## **16 MONTHLY BUDGET REPORTS**

The Chief Financial Officer shall compile monthly budget reports, with recommendations, comparing actual results with budgeted projections, and the heads of departments shall furnish the Chief Financial Officer with all explanations required for deviations from the budget.

The Chief Financial Officer shall submit these monthly reports to the Mayor, Finance Committee and Executive Committee, and all other prescribed parties, in accordance with the prescriptions of the Municipal Finance Management Act.

## **17 RELATED POLICIES**

This Policy must be read in conjunction with the following budget-related policies of the Municipality:-

- 17.1.1 Indigent Support Policy
- 17.1.2 Asset Management Policy
- 17.1.3 Water Services Policy (incorporating the Tariff Policy)
- 17.1.4 Cash, Banking and Investments Policy
- 17.1.5 Supply Chain Management Policy
- 17.1.6 Credit Control and Debt Collection Policy
- 17.1.7 Funding and Reserves Policy
- 17.1.8 Virement Policy
- 17.1.9 Basic Services Policy

## **18 REVIEW OF THE POLICY**

This Policy will be reviewed annually by the Budget Steering Committee prior to the commencement of the budget process to ensure compliance with any changes in

legislation or any 'best practice' guidelines and MFMA Circulars as may be issued by National Treasury from time to time.

**19 COMPLIANCE AND ENFORCEMENT**

- a. Violation of or non-compliance with this Policy may give a just cause of disciplinary steps to be taken.
- b. It will be the responsibility of Accounting Officer to enforce compliance with this Policy.

**20 EFFECTIVE DATE**

This Policy shall come to effect upon approval by Council.

**21 POLICY ADOPTION**

This Policy has been considered and approved by the **COUNCIL OF UGU DISTRICT MUNICIPALITY** as follows:

Resolution No:.....

Approval Date:.....

**ANNEXURE: LEGAL REQUIREMENTS**

**MUNICIPAL FINANCE MANAGEMENT ACT**



### Section 15 Appropriation of funds for expenditure

Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each budget vote.

### Section 16 Annual budgets

The Council of the municipality must approve the annual budget before the start of the financial year to which it relates.

The Mayor must table the annual budget at least ninety days before the start of such financial year.

The capital budget may extend over three years, provided that it is separated into annual appropriations for that period.

### Section 17 Contents of annual budgets and supporting documents

The budget must be in the prescribed format, and must be divided into a capital and an operating budget.

The budget must reflect the realistically expected revenues by major source for the budget year concerned.

The expenses reflected in the budget must be divided into votes.

The budget must also contain the foregoing information for the two financial years following the financial year to which the budget relates, as well as the actual revenues and expenses for the year before the current year; and the estimated revenues and expenses for the current year.

The budget must be accompanied by all the following documents:

- draft resolutions approving the budget and levying property rates, other taxes and tariffs for the financial year concerned;
- draft resolutions (where applicable) amending the IDP and the budget-related policies;

- measurable performance objectives for each budget vote, taking into account the municipality's IDP;
- the projected cash flows for the financial year by revenue sources and expenditure votes;
- any proposed amendments to the IDP;
- any proposed amendments to the budget-related policies;
- the cost to the municipality of the salaries, allowances and other benefits of its political office bearers and other councillors, the municipal manager, the chief financial officer, and other senior managers;
- particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the municipality in service delivery, other organs of state, and organisations such as NGOs, welfare institutions and so on;
- particulars of the municipality's investments; and
- various information in regard to municipal entities under the shared or sole control of the municipality.

#### Section 18 Funding of expenditures

The budget may be financed only from:

- realistically expected revenues, based on current and previous collection levels;
- cash-backed funds available from previous surpluses where such funds are not required for other purposes; and
- borrowed funds in respect of the capital budget only.

#### Section 19 Capital projects

A municipality may spend money on a capital project only if the money for the project (excluding the cost of any required feasibility studies) has been appropriated in the capital budget.

The total cost of the project must also be approved by the Council.

The envisaged sources of funding for the capital budget must be properly considered, and the Council must be satisfied that this funding is available and has not been committed for other purposes.

Before approving a capital project, the Council must consider the projected cost of the project over all the ensuing financial years until the project becomes operational, as well as the future operational costs and any revenues which may arise in respect of such project, including the likely future impact on property rates and service tariffs.

#### Section 20 Matters to be prescribed

The Minister of Finance must prescribe the form of the annual budget, and may further prescribe a variety of other matters, including the inflation projections which the municipality must use in compiling its budget.

The Minister may also prescribe uniform norms and standards in regard to the setting of tariffs where a municipality entity or other external mechanisms is used to perform a municipal service; and may also take appropriate steps to ensure that a municipality does not, in exceeding its fiscal powers, materially and unreasonably prejudice national economic policies (particularly on inflation, administered pricing and equity), economic activities across municipal boundaries, and the national mobility of goods, services, capital or labour.

#### Section 21 Budget preparation process

The Mayor of the municipality must:

- Co-ordinate the processes for preparing the annual budget, and for reviewing the municipality's IDP and budget-related policies to ensure that the budget, the IDP, and the policies are mutually consistent and credible.
- At least ten months before the start of the ensuing financial year, table in the Council the time schedule with key deadlines for the preparation, tabling and approval of the following year's annual budget, the review of the IDP and budget-related policies, and the consultative processes required in the approval of the budget.

- When preparing the annual budget, take into account the municipality's IDP, the national budget, provincial budget, the National Government's fiscal and macro-economic policies, and the annual Division of Revenue Act.
- Take all reasonable steps to ensure that the municipality revises its IDP in line with realistic revenue and expenditure projections for future years.
- Consult the district municipality (if it is a local municipality) and all other local municipalities in the district, and all other local municipalities in the district if it is a district municipality.
- Consult the National Treasury when requested, the Provincial Treasury, and such other provincial and national organs of state as may be prescribed.
- Provide, on request, any budget-related information to the National Treasury, other national and provincial organs of state, and any other municipality affected by the budget.

#### Section 22 Publication of annual budgets

Immediately after the annual budget has been tabled, the Municipal Manager must make this budget and other budget-related documentation public, and must invite the local community to submit representations in regard to such budget.

The Accounting Officer must also immediately submit the tabled budget in both printed and electronic formats to the National Treasury, the Provincial Treasury, and in either format to prescribed national and provincial organs of state and other municipalities affected by the budget.

#### Section 23 Consultations on tabled budgets

After the budget has been tabled, the Council of the municipality must consider the views of the local community, the National Treasury, the Provincial Treasury, and any provincial or national organs of state or municipalities which have made submissions on the budget.

After considering these views, the Council must give the Mayor the opportunity to respond to the submissions received, and – if necessary – revise the budget and table the relevant amendments for consideration by the Council.

The National Treasury may issue guidelines on the manner in which the Council must process the annual budget, including guidelines on the formation of a committee of the Council to consider the budget and hold public hearings. Such guidelines shall be binding only if they are adopted by the Council.

#### Section 24 Approval of annual budgets

The Council must consider approval of the budget at least thirty days before the start of the financial year to which such budget relates.

The budget must be approved before the start of such financial year, and the resolutions and performance objectives referred to in Section 17 must simultaneously be adopted.

#### Section 25 Failure to approve budget before start of budget year

This Section sets out the process which must be followed if the budget is not approved in the normal course of events. Briefly the Council must reconsider and vote on the budget, or an amended version of the budget, every seven days until a budget is approved. The Mayor must immediately inform the MEC for Local Government if the budget is not adopted by the start of the budget year, and may request a provincial intervention.

#### Section 26 Consequences of failure to approve budget before start of budget year

The provincial executive must intervene in any municipality which has not approved its annual budget by the start of the relevant financial year. Such intervention must entail the taking of any appropriate steps to ensure a budget is approved, including dissolving the Council and appointing an administrator until a new Council can be elected, and approving a temporary budget until such new Council can adopt a permanent budget for the municipality. The Section also imposes restrictions on what may be spent in terms of such temporary budget.

#### Section 27 Non-compliance with provisions of this chapter

This Section sets out the duties of the Mayor to report any impending non-compliance and the general consequences of non-compliance with the requirements of the various foregoing prescriptions.

Section 28 Municipal adjustments budgets

A municipality may revise its annual budget by means of an adjustments budget.

However, a municipality must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

A municipality may appropriate additional revenues which have become available but only to revise or accelerate spending programmes already budgeted for.

A municipality may in such adjustments budget, and within the prescribed framework, authorise unforeseen and unavoidable expenses on the recommendation of the Mayor.

A municipality may authorise the utilisation of projected savings on any vote towards spending under another vote.

Municipalities may also authorise the spending of funds unspent at the end of the previous financial year, where such under-spending could not reasonably have been foreseen at the time the annual budget was approved by the Council.

Only the Mayor of the municipality may table an adjustments budget. Such budget may be tabled whenever necessary, but limitations on the timing and frequency of such tabling may be prescribed.

An adjustments budget must contain all of the following:

- an explanation of how the adjustments affect the approved annual budget;
- appropriate motivations for material adjustments; and
- an explanation of the impact of any increased spending on the current and future annual budgets.

Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.

### Section 29 Unforeseen and unavoidable expenditure

In regard to unforeseen and unavoidable expenses, the following apply:

- the Mayor may authorise such expenses in an emergency or other exceptional circumstances;
- the municipality may not exceed a prescribed percentage of the approved annual budget in respect of such unforeseen and unavoidable expenses;
- these expenses must be reported by the Mayor to the next Council meeting;
- the expenses must be appropriated in an adjustments budget; and
- the adjustments budget must be passed within sixty days after the expenses were incurred.

### Section 30 Unspent funds

The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for the expenses referred to above in Section 16.

### Section 31 Shifting of funds between multi-year appropriations

If the funds for a capital project have been appropriated for more than one financial year (see Section 16) these expenses may exceed the appropriation for any one financial year, provided:

- the increase is not more than 20% of that financial year's allocation;
- the increase is funded in the next financial year's appropriations;
- the Municipal Manager certifies that actual revenues are expected to exceed budgeted revenues, and that enough funds will be available to finance such increased appropriation without incurring further borrowing beyond the annual budget limit;
- the Mayor gives prior written approval for such increased appropriation; and
- all the above documentation is provided to the Auditor-General.

### Section 32 Unauthorised, irregular or fruitless and wasteful expenditure

Unauthorised expenses may be authorised in an adjustments budget.

Section 33 Contracts having future budgetary implications

Contracts extending beyond one financial year may be entered into by a municipality, but if such contract extends beyond the three years covered in the annual budget, the municipality may enter into such contract only if:

- The Municipal Manager, at least sixty days before the Council meeting at which the contract is to be approved, has made the contract public, with an information statement summarising the municipality's obligations, and inviting the local community and other interested parties to submit comments or make representations.
- The Municipal Manager solicits the views and recommendations of the National Treasury and Provincial Treasury in respect to such contract, as well as those of the National Department of Provincial and Local Government, and any national department concerned with water, sanitation or electricity, if the contract relates to any of these services.
- The Council has taken into account the projected financial obligations in regard to such contract, the impact on tariffs, and the views and comments received from all the foregoing parties.
- The Council adopts a resolution determining that the municipality will secure a significant capital investment or derive a significant financial or economic benefit from the contract, and approves the entire contract exactly as it is to be executed.

A contract for purposes of this Section shall exclude any contract relating to the incurring of long-term debt by the municipality, employment contracts, contracts for categories of goods as may be prescribed, or contracts where the value of the contract is less than a prescribed value or a prescribed percentage of the annual budget.

Section 42 Price increases of bulk resources for provision of municipal services

National and provincial organs of state which supply water, electricity or any other bulk resources to municipalities or municipal entities for the provision of municipal services may increase the price of such resources only after doing all the following:



- The proposed increase must be submitted to the organ's executive authority and (where legislation so requires) to any regulatory agency for approval.
- At least forty days prior to the above submission the National Treasury and organised local government must be invited to submit written comments on the proposed increase.
- The executive authority, after taking into account the comments received, must table the price increase in Parliament or the provincial legislature, as the case may be, with a full motivation and certain other prescribed explanatory documentation.

Unless the Minister of Finance otherwise directs, a price increase must be tabled on or before 15 March to take effect from 1 July of the same year. If it is tabled after 15 March it may only take effect from 1 July of the following year.

#### Section 43 Applicability of tax and tariff capping on municipalities

If a national or provincial organ of state is legislatively empowered to determine the upper limits of any municipal tax or tariff, such determination takes effect on the date specified in the determination, but provided that, unless the Minister of Finance otherwise directs:

- A determination promulgated on or before 15 March shall not take effect before 1 July of the same year.
- A determination promulgated after 15 March shall not take effect before 1 July of the following year.
- A determination shall not be allowed to impair a municipality's ability to meet any annual or periodic escalations in the payments it must make in respect of any contract legally entered into by a municipality.

#### Section 53 Budget processes and related matters

The Mayor of the municipality must:

- Provide general political guidance over the annual budget process and the priorities that guide the preparation of each budget.

- Co-ordinate the annual revision of the IDP, as well as the preparation of the annual budget, and determine how the IDP is to be taken into account or is to be revised for purposes of such budget.
- Take all reasonable steps to ensure that the Council approves the annual budget before the start of the financial year to which it relates, and that the municipality's service delivery and budget implementation plan is approved within twenty-eight days after the approval of the budget.
- Ensure that the annual performance agreements for the Municipal Manager and the senior managers of the municipality are linked to measurable performance objectives which are approved with the budget and the service delivery and budget implementation plan.

The Mayor must promptly report to the Council and the MEC for Local Government any delay in tabling the annual budget, approving the service delivery and budget implementation plan or signing the annual performance agreements.

The Mayor must further ensure that the service delivery targets and quarterly performance indicators, and the monthly projections of revenues and expenses in the service delivery and budget implementation plan, are made public not later than fourteen days after these matters have been approved; and that the performance agreements of the Municipal Manager and other senior officials are similarly made public not later than fourteen days after their approval.

#### Section 68 Budget preparation

The Municipal Manager must assist the Mayor in performing the assigned budgetary functions and must provide the Mayor with administrative support, operational resources and the information necessary to perform these functions.

#### Section 69 Budget implementation

**The Municipal Manager is responsible for implementing the budget, and must take reasonable steps to ensure that:**

- funds are spent in accordance with the budget;
- expenses are reduced if expected revenues are less than projected; and

- revenues and expenses are properly monitored.

The Municipal Manager must prepare any adjustments budget when such budget is necessary and submit it to the Mayor for consideration and tabling in Council.

The Municipal Manager must submit a draft service delivery and budget implementation plan to the Mayor fourteen days after the annual budget has been approved, and must also within the same period submit drafts of the annual performance agreements to the Mayor.

#### Section 70 Impending shortfalls, overspending and overdrafts

The Municipal Manager must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

#### Section 71 Monthly budget statements

The Municipal Manager must, not later than ten working days after the end of each calendar month, submit to the Mayor and Provincial Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

This report must reflect the following:

- actual revenues per source, compared with budgeted revenues;
- actual expenses per vote, compared with budgeted expenses;
- actual capital expenditure per vote, compared with budgeted expenses;
- actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- the amount of allocations received, compared with the budgeted amount;
- actual expenses against allocations, but excluding expenses in respect of the equitable share;
- explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and

- projections of the revenues and expenses for the remainder of the financial year, together with an indication of how and where the original projections have been revised.

The report to the National Treasury must be both in electronic format and in a signed written document.

#### Section 54 Budgetary control and early identification of financial problems

On receipt of the report from the Municipal Manager, the Mayor must:

- consider the report;
- check whether the budget has been implemented in accordance with the service delivery and budget implementation plan;
- issue appropriate instructions to the Municipal Manager to ensure that the budget is implemented in accordance with this plan, and that the spending of funds and the collection of revenues proceed in accordance with the approved budget;
- identify any financial problems facing the municipality, as well as any emerging or impending financial problems; and
- submit to the Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.

If the municipality faces any serious financial problems, the Mayor must:

- promptly respond to and initiate the remedial or corrective steps proposed by the Municipal Manager, and
- alert the MEC for Local Government and the Council of the municipality to the problems concerned.

The Mayor may revise the details of the service delivery and budget implementation plan, but any revisions to the service delivery targets and quarterly performance indicators must be approved by the Council, and be supported by an adjustments budget. Any changes made to the projections of revenues and expenses as set out in the plan must promptly be made public.

#### Section 55 Report to provincial executive if conditions for provincial intervention exist

If the Council has not approved its annual budget by the first day of the financial year to which it relates, or if the municipality encounters serious financial problems, the Mayor must

immediately report this matter to the MEC for Local Government and may recommend a provincial intervention.

#### Section 72 Mid-year budget and performance assessment

The Municipal Manager must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan, and the past financial year's annual report and the progress made in resolving problems identified in such report.

The Municipal Manager must then submit a report on such assessment to the Mayor, the National Treasury and the Provincial Treasury.

The Municipal Manager may in such report make recommendations for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget Implementation plan.

In terms of Section 54(1)(f) the Mayor must promptly submit this assessment report to the Council of the municipality.

#### Section 73 Reports on failure to adopt or implement budget-related and other policies

The Municipal Manager must inform the Provincial Treasury, in writing, of any failure by the Council to adopt or implement any budget-related policy or a supply chain management policy, and of any non-compliance by an office bearer or political structure with such policy.

#### Section 75 Information to be placed on websites of municipalities

The Municipal Manager must place on the municipality's official website (inter alia) the following:

- the annual and adjustments budgets and all budget-related documents;
- all budget-related policies;
- the annual report;
- all performance agreements;
- all service delivery agreements;

- all long-term borrowing contracts;
- all quarterly reports submitted to the Council on the implementation of the budget and the financial state of affairs of the municipality.

Section 80 Establishment (of municipal budget and treasury office)

Every municipality must have a budget and treasury office comprising a Chief Financial Officer supported by appointed officials and contracted staff.

Section 81 Role of chief financial officer

The Chief Financial Officer is administratively in charge of the budget and treasury office and must, inter alia,

- assist the Municipal Manager in preparing and implementing the budget;
- perform such budgeting, financial reporting and financial management and review duties as are delegated by the Municipal Manager;
- account to the Municipal Manager for the performance of all the foregoing responsibilities.

Section 83 Competency levels of professional financial officials

The Municipal Manager, senior managers, the Chief Financial Officer and the other financial officials in a municipality must all meet prescribed financial management competency levels.

# SUMMARISED TIMETABLE

NOTE: DATES IN BRACKETS ARE PUTATIVE

| FINAL DATE                        | ACTION BY MUNICIPALITY   | ACTION BY MUNICIPAL ENTITY  |
|-----------------------------------|--|---|
| 31 August                         | Table in council timetable for preparation of coming year's annual budget  | -   |
| 20 January                        | -  | Assess current year's budget performance and submit report to board of directors and municipality |
| 25 January                        | Assess current year's budget performance   | -   |
| 31 January                        | Table assessment report in council   | -   |
| 31 January or earlier             | -  | Submit proposed budget for coming year to municipality  |
| (31 January)                      | Consider municipal entity's proposed budget for coming year and make recommendations                               | -   |
| (31 January or earlier)           | Table municipal entity's adjustments budget for coming year  | Submit adjustments budget for current year to municipality and make budget public                 |
| (Between 31 January and 31 March) | Table municipality's adjustments budget for current year and changes to service delivery targets and KPIs          | -   |
| (Between 31 January and 31 March) | Make public (adjustments budget and) revisions to service delivery and budget implementation plan for current year | -   |
| Mid-March                         | -  | Submit revised budget for coming year to municipality   |
| 31 March                          | Table municipality's draft budget for coming year  | -   |
| 31 March                          | Table municipal entity's revised budget for coming year  | -   |
| Immediately after 31 March        | Make public draft budget for coming year and invite submissions from community, provincial treasury and others     | -   |
| FINAL DATE                        | ACTION BY MUNICIPALITY   | ACTION BY MUNICIPAL ENTITY  |
| Before 31 May                     | Respond to submissions and revise draft budget for coming year   | -   |
| 31 May                            | Consider approval of budget for coming year and attendant resolutions  | Approve revised budget for coming year and make budget public                                     |

|  |   |   |      |
|--|---|---|------|
| 30 June  | Budget for coming year and attendant resolutions must be approved by 30 June. Approved budget of entity must be tabled.                               | - |      |
| Early June to early July: immediately after budget approved                                    | Submit budget to national treasury and provincial treasury  | - |      |
| Early June to early July: immediately after approval dates                                     | Place on website annual budgets and all budget-related documents  | - |      |
| Mid June to mid July: 14 days after budget approved  | Finalise draft service delivery and budget implementation plan and draft performance agreements   | - |      |
| Late June to late July: 28 days after budget approved  | Approve service delivery and budget implementation plan   | - |      |
| Late June to late July: 28 days after budget approved  | Conclude performance agreements   | - |      |
| Mid July to mid August: 14 days after service delivery and budget implementation plan approved | Make public projections of revenues and expenses for each month of coming year, service delivery targets for each quarter, and performance agreements | - | P126 |

### DETAILED BUDGET TIMETABLE

| Section of Municipal Finance Management Act No. 56 of 2003 | Date by which action must be completed | Action required | Responsible party | Practical considerations |
|--|--|-----------------|-------------------|--------------------------|
|--|--|-----------------|-------------------|--------------------------|



|                    |  |  |                              |  |
|--------------------|--|--|------------------------------|--|
| 21(1)(b)           | 31 August  | Mayor must at least 10 months before start of budget year table in council time schedule outlining key deadlines for <ul style="list-style-type: none"> <li>- preparation, tabling and approval of annual budget</li> <li>- annual review of IDP</li> <li>- annual review of budget-related policies</li> <li>- tabling and adoption of any amendments to IDP and budget-related policies</li> <li>- any consultative processes forming part of foregoing</li> </ul> | Mayor                        | Time schedule must either fit in with already scheduled council meetings or must indicate when special council meetings must be scheduled.   |
| Section 88         | 20 January   | Accounting officer of municipal entity must assess entity's budgetary and financial performance for first six months of financial year, and submit assessment report to board of directors and parent municipality.  |                              |  |
| 72(1), (2) and (3) | 25 January   | Accounting officer of municipality must assess budgetary and financial performance of municipality for first six months of financial year, make recommendations on whether adjustments budget necessary, and recommend revised projections for revenues and expenses. This assessment must be submitted to the mayor, national treasury and the provincial treasury (presumably immediately).  | Accounting officer           | P127   |
| 54(1)(f)           | 31 January   | Mayor must submit accounting officer's report to council.  | Mayor                        | Special council meeting may have to be scheduled.  |
| 87                 | 31 January or earlier if so requested by parent municipality | Board of directors of municipal entity must submit to parent municipality proposed budget for entity for ensuing financial year.   | Board of directors of entity | It is not clear to what person or structure in the parent municipality this budget must be submitted.<br><br>However, it makes good sense for the council of the municipality to consider this budget at the same meeting that it considers he municipality's own proposed adjustments budget. |

|               |                                   |  |   |   |
|---------------|-----------------------------------|--|---|---|
| 87            | (31 January to mid-March)         | Parent municipality must consider proposed budget, and make any necessary recommendations.   |   | It is not clear what person or structure in the parent municipality must perform this action, but the council seems the logical party. It would also make sense for the council to consider this budget by 31 January.  |
| 87            | (Tabled in council by 31 January) | Board of directors of entity may, with approval of mayor of parent municipality, revise budget of entity for certain prescribed reasons. Adjustments budget once approved by board of directors of entity must be tabled by mayor at next meeting of council of parent municipality. Adjustments budget must be made public.   | Board of directors and mayor of parent municipality | Evidently such an adjustments budget may be prepared at any stage. It would make good sense, however, for the parent municipality to insist that the entity's revised budget be prepared and submitted to the mayor at the same time that or before the entity's proposed budget for the new financial year is considered.<br><br>Again the potential problem of different parent municipalities having different views will have to be resolved by (presumably) the mayors considered.   |
| 54(1) and (2) | (Between 31 January and 31 March) | If municipality faces "serious financial problems" mayor must "promptly" respond to and initiate remedial steps proposed by accounting officer, including steps to reduce expenses and tabling of adjustments budget. Mayor must also consider revisions to service delivery and budget implementation plan. (Note that only council may approve changes to service delivery targets and KPIs – these changes must therefore be tabled with the adjustments budget). | Mayor   | Adjustments budgets may be prepared by the accounting officer, and tabled in council by the Mayor "when necessary". They must be so prepared and tabled (within prescribed limits as to timing and frequency) whenever material adjustments to expenses or revenues are required, and not only when "serious financial problems" are looming. In general, adjustments budgets should preferably be tabled by or as soon as possible after 31 January, and certainly not later than 31 March when the draft annual budget for the next year is first tabled. |

|                 |  |   |                              |   |
|-----------------|--|---|------------------------------|---|
| 54(3)           | (Between 31 January and 31 March)  | Mayor must ensure that revisions to service delivery and budget implementation plan are "promptly" made public. (Note that no concomitant revision of performance agreements is evidently envisaged).   | Mayor                        | Presumably the accounting officer must make these revisions for the mayor's approval as part of the process of adjusting the annual budget. The deadline for these revisions must be by or as soon as possible after 31 January, but certainly not later than 31 March. See also 54(1) and (2). |
| 87              | 100 days before start of financial year (approximately mid March)                  | Board of directors of entity must consider recommendations, and if necessary submit revised budget to parent municipality.  | Board of directors of entity |   |
| 16(2)           | 31 March   | Mayor must table (draft) annual budget of municipality at council meeting at least 90 days before start of budget year.   | Mayor                        | Council meeting must be scheduled appropriately.  |
| 87              | 31 March   | Mayor of parent municipality must table originally proposed or proposed revised budget (as case may be) of entity when (draft) annual budget of municipality first tabled.  | Mayor                        | P129  |
| 22(a) and 22(b) | Immediately after 31 March or earlier date if annual budget tabled before 31 March | Immediately after (draft) annual budget tabled in council, accounting officer must (1) make public budget and documents referred to in Section 17(3), and invite local community to submit representations in connexion with budget, and (2) submit annual budget in both printed and electronic formats to provincial treasury, and in either format to prescribed national and provincial organs of state and to other municipalities affected by the budget. | Accounting officer           |   |
| 23(2)           | Before 31 May  | Council must give mayor opportunity (1) to respond to submissions received on (draft) annual budget and attendant documentation and (2) to revise budget, if necessary, and table amendments for consideration by council.  | Mayor and council            | -   |

|                  |  |  |  |  |
|------------------|--|--|--|--|
| 24(1) and (2)    | 31 May   | Council must consider approval of annual budget, together with resolutions imposing rates and levies, setting tariffs, approving measurable performance objectives for revenue from each source and for each vote, approving any changes to IDP, and approving any changes to budget-related policies. | Council                                | Although council has until 30 June to approve budget, best practice will be to approve budget not later than 31 May.   |
| 87(4)            | 31 May   | Board of directors of municipal entity must approve budget for coming year, having taken into account recommendations of council of parent municipality, and must make budget public.  | Board of directors of municipal entity |  |
| 24(3)            | (Immediate after approval date)  | Accounting officer must submit approved annual budget to national treasury and provincial treasury.  | Accounting officer                     | No time limit is specified for this action, and neither is the format in which the budget is to be submitted specified.<br><br>Common sense dictates that the submission should be at least in electronic format and that it should be made as soon as possible after the approval date. |
| 25(1) and (2)    | Within 7 days of date of council meeting which failed to approve annual budget | If council fails to approve annual budget at meeting scheduled in terms of Section 24, must reconsider budget within 7 days of date of such meeting. If necessary, process must be repeated until budget approved by 30 June.  | Council                                | As province will intervene if budget not approved by 30 June, mayor, councillors and accounting officer must co-operate to ensure obstacles to approval timeously removed.   |
| 69(3)(a) and (b) | 14 days after approval of annual budget (mid June to mid July)                 | Accounting officer must submit to mayor draft service delivery and budget implementation plan, and drafts of annual performance agreements for municipal manager and all senior managers.  | Accounting officer                     |  |
| 53(1)(c)(ii)     | Within 28 days after date annual budget approved (late June to late July)      | Service delivery and budget implementation plan must be approved by mayor, including projections of revenues and expenses for each month, and service delivery targets and performance indicators for each quarter. (Note that though the mayor approves these targets and KPIs, only the council      | Mayor                                  | -  |

|                           |  |  |                  |   |
|---------------------------|--|--|------------------|---|
| 53(1)(c)(iii)(aa) & (bb)  | Within 28 days after annual budget approved (late June to late July)   | may change them and then only following the approval of an adjustments budget. See Section 54(1)(c)). Mayor must take all reasonable steps to ensure that annual performance agreements for municipal managers and all senior managers are linked to measurable performance objectives approved with the budget and to the service delivery and budget implementation plan, and are concluded in accordance with Section 57(2) of the Municipal Systems Act. | Mayor            | No date is specified for the completion of this requirement, but the logical inference is that the date should not be much later than the date on which the service delivery and budget implementation plan must be approved. See Section 53(3)(b). |
| 16(1)<br>53(3)(a) and (b) | 30 June<br>14 days after approval of service delivery and budget implementation plan (mid July to mid August, depending on date plan approved) | Annual budget must be approved by council<br>Projections of revenues and expenses for each month and service delivery targets for each quarter (as set out in approved service delivery and budget implementation plan), and performance agreements of municipal manager and senior manager must be made public, and copies of performance agreements must be submitted to council and MEC for local government.   | Council<br>Mayor | Although this is not specified as a requirement, logic dictates that copies of the service delivery and budget implementation plan should also be submitted to council and the MEC.<br><br>P131   |



**UGU DISTRICT MUNICIPALITY**  
**“The Municipality”**



**FREE WATER SERVICES POLICY**

## TABLE OF CONTENT

### PAGE NO.

1. DEFINITIONS
2. THE LEGAL CONTEXT
3. OBJECTIVE OF THE POLICY
4. PURPOSE
5. ADMINISTRATION OF FREE BASIC WATER SERVICES
6. FREE BASIC WATER
7. QUALIFICATION CRITERIA
8. FREE BASIC SANITATION
9. EFFECTIVE DATE
10. POLICY ADOPTION



## 1. DEFINITIONS

“**Accounting Officer**” is the Accounting Officer of the Municipality;

“**Basic water supply**” means the minimum standards of water supply services necessary for the reliable supply of water to households to support life and personal hygiene;

“**Basic sanitation**” means the prescribed minimum standard of services necessary for the safe, hygienic and adequate collection, removal, disposal or purification of human excreta, domestic waste-water and sewage from households, including informal households;

“**Chief Financial Officer**” means the Chief Financial Officer of the Municipality;

“**Council**” means the Council of the Ugu Municipality;

“**Household**” means all the people who permanently reside in the dwelling;

“**Indigent person**” means a person who meets criteria on qualification for indigent support;

“**Municipality**” means Ugu Local Municipality.

## 2. THE LEGAL CONTEXT

### 2.1 This Policy is informed by the following legislations:

Municipal Finance Management Act, No 56 of 2003

Water Services Act, No 108 of 1997

Municipal Systems Act, No. 32 of 2000, section 74.

## 3. OBJECTIVE OF THE POLICY

3.1 The Ugu District Municipality fully supports the National Government's Policy on providing free basic services to the poorer of the community. In that regard it will fully co-operate in implementing the Policy.

3.2 However, being committed to the fundamental principle set out in paragraph 4 above, the financial implication must determine the extent to which water can be provided free to certain consumers. In conjunction with the Provincial Support Units established by the Department of Water Affairs and that Department, the Ugu District Municipality will progressively introduce the Policy to its area. Full advantage will be taken of subsidies and grants made available by other spheres of government to enable the Ugu District Municipality to implement a policy of free basic water without violating the fundamental principle. In line with the principles of transparency inherent in paragraph 7.1, the people of the area will be informed and consulted on the implementation of the Policy

as it unfolds. There are two inter-related long term objectives which will guide the Ugu Municipality in regards to the provision of free basic services and these are:

- a) The elimination of poverty in the Ugu District area, and
- b) The equal treatment of all persons in the area

Whilst the historic imbalances between the citizens of South Africa are a fact, resulting in a mass of poor people badly provided with basic services, this should not be seen as normal and everlasting. Initially therefore, different levels of service must be provided at affordable or no cost, but the Policy is accepted that, over time, realistically computed, these distinction should be eliminated and everyone should be treated equally.

#### **4. PURPOSE**

- 4.1 The primary purpose of ~~the basic water services~~ this Policy is to assist in promoting sustainable access to basic water supply and sanitation to all households.

#### **5. ADMINISTRATION OF FREE BASIC WATER SERVICES**

- 5.1 In recognition of the primary importance of having a clean and adequate water supply, ~~the South African Government in 2000 introduced the Free Basic Water Policy~~, which allows for households to get 6 000 litres (6kl) of water per month at no cost. Such service is dependent on the Municipality receiving equitable share from National Treasury and as determined by Council from time to time.

##### **5.2 Free basic water**

###### **5.2.1 Private Connections:**

Commercial, Government, Bulk users and industrial users, and other categories be retained with no Free Basic Water allocation, except for users classified in paragraph 5.2.2 below .All households who fall in the group who qualify for free basic water in terms of ~~Ugu District~~ the Municipality will receive a free water usage of 200 litres per day, based on the quota allocation and number of days in a meter reading period. The customer will forfeit this benefit should the consumption exceed the allocation per quota per month depending on the number of days.

###### **5.2.2 Qualification Criteria:**

- a) Indigents households
- b) Rural communities where water is supplied by stand pipes
- c) Informal settlements where water is supplied by stand pipes
- d) People served from springs and borehole water in rural areas
- e) Rain water harvesting schemes

- f) The Authority or the Authorised Provider may convey any water required as a temporary measure by tanker to any place where such temporary supply of water is required, subject to such conditions and period, which shall not exceed three months, as may be prescribed by it.

## 6. FREE BASIC SANITATION

6.1 Free basic sanitation shall be provided to the following

- a) Indigents households
- b) Rural communities where there is no sanitation infrastructure
- c) Informal settlements

## 7. EFFECTIVE DATE

The policy shall come to effect upon approval by Council.

## 8. POLICY ADOPTION

This revised Policy replaces the current Policy; it has been considered and approved by the **COUNCIL OF UGU DISTRICT MUNICIPALITY** as follows:

Resolution No:.....

Approval Date:.....

**UGU DISTRICT MUNICIPALITY**  
**("The Municipality")**



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**CREDIT CONTROL AND DEBT COLLECTION POLICY**

## Contents

## PAGE NO

|     |   |  |
|-----|---|--|
| A.  | Preamble  |  |
| 1.  | Definitions   |  |
| 2.  | Scope of the policy                                       |  |
| 3.  | Objectives and contents of the policy                     |  |
| 4.  | Supervisory authority                                     |  |
| 5.  | Implementing authority                                    |  |
| 6.  | Service agreements  |  |
| 7.  | Rendering of account                                      |  |
| 8.  | Interruption of services                                  |  |
| 9.  | Debt Collection procedure                                 |  |
| 10. | Instalment agreements                                     |  |
| 11. | Dishonoured cheques                                       |  |
| 12. | Allocation of part-payments and appropriation of deposits |  |
| 13. | Meter tampering   |  |
| 14. | Unoccupied premises                                       |  |
| 15. | New deposits  |  |
| 16. | Additional Deposits                                       |  |
| 17. | Clearance Certificates                                    |  |
| 18. | Persons and business who tender to the municipality       |  |
| 19. | Domestic accounts   |  |
| 20. | Forfeiting deposits                                       |  |
| 21. | Clearance certificates                                    |  |
| 22. | Debt Collection   |  |
| 23. | Water and sanitation Rates                                |  |
| 24. | Temporary measures of assistance                          |  |
| 25. | Indigent subsidy  |  |
| 26. | Compliance and enforcement                                |  |
| 27. | Effective date  |  |
| 28. | Policy adoption   |  |

**A. PREAMBLE:**

The Local Government : Municipal Systems Act No. 32 of 2000 ("the Municipal Systems Act") has as one of its objects the need to ensure financially and economically viable municipalities;

The Municipal Systems Act also envisages a new system of Local Government requiring an efficient, effective and transparent local public administration that conforms to constitutional principles;

The Ugu District Municipality has adopted a tariff policy in terms of Section 74(1) of the Municipal Systems Act No. 32 of 2000 which policy reflects the principles enunciated in Section 74(2) and differentiates as it may in terms of Section 74(3) of the Municipal Systems Act;

The Ugu District Municipality has also adopted By-laws as envisaged in Section 75 of the Municipal Systems Act No. 32 of 2000;

This policy is adopted in terms of Section 96(d) of the Municipal Systems Act, is consistent with the Ugu District Municipality's rates and tariff policies and complies with the provisions of the Municipal Systems Act;

## 1. DEFINITIONS

Except to the extent to which the context may otherwise require:

- a) any word or expression importing any gender or the neuter shall include both genders and the neuter;
- b) words importing the singular shall include the plural and vice versa where the context so requires; the following words shall have the meanings assigned to them herein:-

**"Service charges"** means all monies that are currently due and payable to Ugu District Municipality in terms of Section 96(a) of the Municipal Systems Act;

**"Municipality"** means Ugu District Municipality;

**"Services"** shall mean all services provided by the Ugu District Municipality and without limiting the generality of the a foregoing shall include\_

- a) water supply and connection;
- b) sanitation supply and connection;
- c) miscellaneous services as specified in the Municipality's tariffs;
- d) where sanitation, connection and supply does not apply, sanitation haulage, ad hoc vacuum tanker services, conservancy tank clearances; services relating to industrial effluent;
- e) the provision of water borne sanitation;
- f) or any other services that the Municipality may supply all in terms of the Municipality's tariffs.

**"consumer"** shall mean, without limiting the generality thereof, any natural person or legal entity or generally any member of the public who has made application for services and whose application has been approved.

**"owner"** shall mean, without limiting the generality thereof,

- a) a person in whom is vested the legal title to the premises;
- b) in a case where the person in whom the legal title to premises is vested is insolvent or dead, or is under any form of legal disability whatsoever, the person in whom the administration and control of such premises is vested as curator, trustee, executor, administrator, judicial manager, liquidator or other legal representative;
- c) in any case where the authority or authorised provider is unable to determine the identity of such person, a person who is entitled to the benefit of the use such

premises or a building or buildings thereon, including a person who receives the rent or profits of such premises or any part thereof from any tenant or occupier or who would receive such rent or profits if the premises or any part thereof were let, whether for his own account or as agent for any person entitled thereto or having an interest therein;

d) in the case of premises for which a lease agreement of 30 years or longer has been entered into, the lessee there under;

e) in relation to -

(i) a piece of land delineated on a sectional plan registered in terms of the Sectional Titles Act 95 of 1986, the developer or the body corporate in respect of the common property,

(ii) or a section as defined in such Act, the person in whose name such section is registered under a sectional title deed and includes the lawfully appointed provider of such person;

## **2. THE SCOPE OF THIS POLICY:**

2.1 This Policy shall apply solely in respect of all levies, fees, surcharges on fees, service charges and any other monetary amounts due to the Municipality and levied in terms of the Municipality's existing tariffs;

2.2 Any interest which has already or shall in the future accrue to the Municipality in respect of the rendering of the services;

2.3 Any collection charges lawfully due to the Municipality.

## **3. THE OBJECTIVES AND CONTENTS OF THIS POLICY:**

3.1 The adoption of this Policy has as its principal objective the fulfilment of the requirements of Section 97(1) of the Municipal Finance Management Act, namely to provide for:-

a) Credit Control Procedures and Mechanisms;

b) Debt Collection Procedures and Mechanisms;

c) Provision for indigent debtors that is consistent with its rates and tariff policies and any national policy on indigents;

d) Realistic targets consistent with:-

i) generally recognised accounting practices and collection ratios; and

ii) the estimates of income set in the budget less an acceptable provision for bad debts;

e) Interest on arrears, where appropriate;

f) Extension of time for payment of accounts;



- g) Termination of services with the restriction of the provision of services when payments are in arrears;
  - h) Matters relating to unauthorised consumption of services, theft and damages; and
  - i) Any other matters that may be prescribed by Regulation in terms of Section 104 of the Municipal Systems Act.
- 3.2 To the extent that the differentiation envisaged in Section 97(2) of the Municipal Systems Act is discretionary,
- 3.3 The Ugu District Municipality has in terms of Section 98 of the Municipal Systems Act No. 32 of 2000 adopted By-laws to give effect to this Credit Control and Debt Collection policy, its implementation and enforcement and for this reason it is not necessary within the framework of this Policy to indicate the procedures of implementation, delegation or, otherwise, administration of this Policy apart from what is mentioned further herein.

#### **4. SUPERVISORY AUTHORITY**

In terms of Section 99 of the Municipal Systems Act a municipality's executive committee or executive mayor, must:-

- 4.1 oversee and monitor:-
- a) the implementation and enforcement of the Municipality's Credit Control and Debt Collection policy and any by-laws enacted in terms of Section 98; and
  - b) the performance of the Municipal Manager in the implementing of this policy and any by-laws;
- 4.2 When necessary, evaluate or review the policy and any by-laws, or the implementation of the policy and any such by-laws, in order to improve efficiency in Credit Control and Debt Collection mechanisms, processes and procedures; and
- 4.3 At such intervals as may be determined by the Council report to a meeting of the Council, except when the Council itself performs the duties mentioned in paragraphs 2.1 and 2.2.

#### **5. ROLE OF THE MUNICIPAL MANAGER**

In terms of Section 100 of the Municipal Systems Act the Municipal Manager or service provider must:-

- 5.1 Implement and enforce the Municipality's Credit Control and Debt Collection policy and any by-laws enacted in terms of Section 98;

- 5.2 In accordance with the Credit Control and Debt Collection policy and any such by-laws, establish effective administrative mechanisms, processes and procedures to collect money that is due and payable to the Municipality; and
- 5.3 At such intervals as may be determined by the Council report prescribed particulars to a meeting of the Supervisory Authority referred to in Section 99.

**6. SERVICE AGREEMENTS:-**

- 6.1 The Credit Control procedure shall commence with an application by a potential consumer for the provision of services;
- 6.2 The application aforesaid shall contain at least the following:-
- a) the full name of the Applicant/s;
  - b) the identity number (in the case of a natural person) or registration number; copies of relevant registration certificate together with certified copy of the resolutions that give permission to apply on behalf of the legal person in the case of a corporate entity or any other legal person;
  - c) the postal address and physical address (which in the case of legal persons must include the address of their accounting officer or principal place of business);
  - d) a copy of the Applicant/s 's identity document or in the case of a legal person its proof of registration; copies of relevant registration certificate together with certified copy of the resolutions that give permission to apply on behalf of the legal person;
  - e) in the event that the Applicant/s is/are not the owner/s of the property at which the services will be supplied then the application must contain:-
    - i) the consent of the owner to the supply of services on credit to the Applicant;
    - ii) the owner/s 's full details including a copy of the owner/s 's identity document or proof of registration as envisaged in the preceding paragraphs;
    - iii) The aforesaid consent shall make provision that in the event of the Applicant/s defaulting in the payment of any amounts due that the owner/s will be held responsible therefore;
  - f) the Applicant's contact details including :
    - i) telephone numbers (home, work and cellular phone numbers); and
    - ii) e-mail address (where applicable);
  - g) The amount of the deposit shall be calculated as per policy and payable in advance prior to connection of the service;
- 6.3 Every such application shall constitute an offer to the Municipality to enter into an agreement with the Applicant for the rendering of the services applied for which upon

acceptance shall constitute a binding agreement between the Municipality and the consumer/s;

- 6.4 Illiterate Applicants must be assisted in the completion of the forms and must affix their mark to the form which mark must be certified by a Commissioner of Oaths as the mark of the Applicant;
- 6.5 The name, address and details of the Applicant's employer shall also be stated;
- 6.6 The Applicant shall also consent on the application form to:-
  - a) an adverse listing with the credit bureau in the event of a default in payment.

## **7. THE RENDERING OF ACCOUNTS:**

- 7.1 Consumers on the billing system will receive an understandable and accurate bill from the Municipality, which bill will consolidate all service costs for that property.
- 7.2 Accounts will be produced in accordance with the meter reading cycle and due dates will be linked to the statement date.
- 7.3 Accounts will be rendered monthly in cycles of approximately 30 days at the address last recorded with the municipality or its authorised agent.
- 7.4 It is the consumer's responsibility to ensure that postal address and other contact details are correct.
- 7.5 It is the consumer's responsibility to make enquiries and ensure timeous payments in the event of accounts not received.
- 7.6 Settlement or due dates will be as indicated on the statement.
- 7.7 Payments can be made at:-
  - a) Ugu District Municipalities offices in Port Shepstone, Oslo Beach, Harding, Park Rynie offices as well as Satellite Offices;
  - b) The South African Post Office and their agencies;
  - c) ABSA Bank; and
  - d) Easy-Pay outlets, example Pick 'n Pay and Checkers;
  - e) Selected credit card payments can be made at Port Shepstone, Park Rynie, Harding and Oslo Beach offices.
  - f) In addition to the above, Municipality offers debit order facilities and details can be obtained from any of the municipal offices
- 7.8 All Ugu District Municipal Councillors and employees who are deemed to be consumers must not be in arrears for a period longer than 90 days, the Municipality reserves the right to recover any such amounts from monies due to the employee in terms of Clause 10, Schedule 2. of the local Government: Municipal Systems Act.

**8. INTERRUPTION OF SERVICE**

- 8.1 Consumers who are in arrears with their municipal account and who have not made arrangements with the Council will have their supply of water, and other municipal services, suspended, restricted or terminated.
- 8.2 The restriction of service may happen when the Municipal account is one day overdue.
- 8.3 Council reserves the right to deny or restrict the sale of water to consumers who are in arrears with their municipal charges.
- 8.4 Upon the liquidation of arrears, or the conclusion of acceptable arrangements for term payment, the service will be reconnected as soon as conveniently possible.
- 8.5 The cost of the restriction and the reconnection, will be determined by tariffs approved by Council, and will be payable by the consumer.
- 8.6 Interest can be raised as a charge on all accounts not paid by the due date.

**9. DEBT COLLECTION PROCEDURE:**

- 9.1 The Municipality or any duly authorised collection agent or service provider for the collection of outstanding debt may, in addition to the normal legal procedures for the collection of arrear accounts, also –
  - a) terminate or restrict the supply of services; and
  - b) allocate any payments or pre-payments toward the liquidation of any arrears in terms of section 12 below;
- 9.2 Where an account is not settled in full, any lesser amount tendered and accepted shall not be deemed to be in full and final settlement of such an account.
- 9.3 The Municipality may, when a debtor is in arrears and all other credit control actions have been exhausted, commence legal process against that debtor, which process could involve final demands, restrictions, summonses, judgements, garnishee orders and as a last resort sales in execution of property.
- 9.4 All costs of legal process, including interest, service discontinuation costs are for the account of the debtor.
- 9.5 Uncollectable Arrears
  - 9.5.1 The effective implementation of the present policy also implies a realistic review of the Municipality's debtor's book at the conclusion of each financial year. The Municipal Manager shall as soon as possible after 30 June each financial year present to the Council a report indicating the amount of the arrears which it is believed is uncollectable, together with the reasons for this conclusion.
  - 9.5.2 The Council shall then approve the write off of such arrears, if it is satisfied with the reasons provided.

**10. INSTALMENT AGREEMENTS (ARREARS ONLY):****DOMESTIC ACCOUNTS**

10.1 The Municipality recognises that in certain instances domestic consumers may experience difficulty with the payment of a lump sum arrear amount and in such instances will accommodate any domestic consumers who require paying their arrears over an extended period;

10.2 In these instances the Municipality shall require:-

- a) an agreement stipulating:
  - i) the extended period;
  - ii) the amount payable by the consumer;
  - iii) any deposits payable.

In such instances all deposits shall be payable either in cash or by bank guarantee.

10.3 It shall be a condition for the conclusion an arrangement that the consumer is bound to pay every current municipal account in full and on time during the period over which such arrangement extends.

10.4 Each request is treated on its individual merits, however, collection staff will be guided by the following minimum guidelines in entering into agreements of this nature:-

- a) First time request:-
  - i) any amount in arrears – a deposit of 10% of the arrear amount is payable immediately with the balance payable over eleven months;
- b) In case of a default, complete disconnection will be effected and free basic water can be collected from the Ugu Market premises. The full amount becomes due and payable immediately before re-instatement of the supply;
- c) In respect of repeat requests by domestic defaulting consumers or domestic consumers with agreements as envisaged in sub-paragraph (a) above or first time tampering consumers:-
  - ii) any amount in arrears – a deposit of 25% of the arrear amount is payable immediately with the balance payable over eleven months;
- d) In case of a default, complete disconnection will be effected and free basic water can be collected from the Ugu Market premises. The full amount becomes due and payable immediately before re-instatement of the supply.

10.5 Reconnection fees and additional deposits must be paid in full before any agreement as aforesaid can be entered into;

- 10.6 In the event of such agreements being negotiated with legal entities, then, the agreement must be duly signed by a duly authorised officer of the same and this must be accompanied by personal sureties of a natural person. All such agreements must be accompanied by a resolution of the entity authorising the signatory to sign as aforesaid;
- 10.7 In instances where agreements as envisaged in this clause are entered into, a consumer may be required to complete a debit order authority for the payment of the arrears in terms of the agreement.

## **11. DISHONoured CHEQUES**

The refusal or failure by a bank to honour any cheque payment or debit order by a consumer shall be regarded as non-payment. In this regard:-

- 11.1 The consumer will be contacted telephonically and requested to make a cash deposit equivalent to that of the dishonoured cheque or debit order into the Municipality's bank account within 24 hours of such request;
- 11.2 Should the Municipality be unable to contact the consumer as aforesaid, the Municipality shall issue a final demand and proceed as envisaged earlier herein;
- 11.3 Should the cheque payment or debit order relate at all to an agreement for extension or reconnection, the supply of the service will immediately be disconnected without any further notice to the consumer and will only be reconnected once the consumer has made payment of the full outstanding balance in cash;
- 11.4 In the event of a consumer not having sufficient funds in cash to settle the amount equivalent to the amount of a dishonoured cheque then the Municipality shall be entitled but not obliged to proceed with the institution of criminal charges of fraud against the consumer;
- 11.5 All dishonoured cheques shall be retained by the Municipality and only returned to the consumer upon request therefore by the consumer and after reversal of the dishonoured payment;
- 11.6 The Municipality shall be entitled to levy an administration fee in order to recover all bank charges and administrative work involved in reversing the entries which fee shall be levied irrespective of the reason for dishonour or non-payment;
- 11.7 Details of all dishonoured cheque payments may be forwarded to the credit bureau for processing against the consumer's credit profile.

**12. ALLOCATION OF PART-PAYMENTS AND APPROPRIATION OF DEPOSITS**

- 12.1 If an accountholder pays only part of any municipal account due, the Accounting Officer shall allocate such payment as follows:
- 12.1.1 Firstly, to any unpaid charges levied by the Municipality in respect of unacceptable cheques, notices, legal expenses and reconnections or reinstatements of services in respect of the account or property concerned;
  - 12.1.2 Secondly, to any unpaid interest raised on the account;
  - 12.1.3 Thirdly, to any unpaid sanitation charges;
  - 12.1.4 Fourthly, to any unpaid water charges.
- 12.2 This sequence of allocation shall be followed notwithstanding any instructions to the contrary given by the accountholder.

**13. METER TAMPERING**

- 13.1 Water metering and connection equipment remain the property of the Municipality and any person involved in the tampering with, damaging or theft thereof will be liable to criminal prosecution;
- 13.2 Where there is evidence of any illegal reconnection of a supply, or the tampering therewith, the supply will be immediately terminated. Reconnection of the supply after such termination shall only be effected if the relevant penalty tariff charges has been paid and satisfactory arrangements have been made for the settlement of any outstanding arrears;
- 13.3 The detection of any further instances of tampering as envisaged herein will result in termination of the water supply and the removal of any connection equipment. Consumers in such instances will then be required to pay the full costs of a new connection together with a penalty on consumption equivalent to the average usage over the six months preceding the date of tampering together with all outstanding arrear charges before replacement of the equipment and reconnection of the supply will be considered.

**14. UNOCCUPIED PREMISES**

- 14.1 When a consumer terminates a consumption account and no new consumer is registered the property shall be deemed to be unoccupied;
- 14.2 In such instances, a courtesy letter shall be forwarded for the attention of any actual new occupier (should there be one) and served at the premises where the supply has been rendered, requiring the new occupier within 7 (seven) days of the aforesaid letter to register with the Municipality as a consumer and detailing the registration procedures to be followed;

- 14.3 A failure by a new occupier to respond to the aforesaid letter will result in the termination/disconnection of the service supplied;
- 14.4 In such instances, the property will be linked to the registered owner's name and any basic charges in terms of the tariff shall be levied on a monthly basis and sent by ordinary mail to the most recent recorded address of the registered owner of the property for payment;
- 14.5 In the event of water consumption being recorded at a property that has been deemed unoccupied in terms hereof, every effort shall be made to establish the identity of the person responsible for the aforesaid consumption and such person shall be charged accordingly as if he or she were a consumer;
- 14.6 However, should attempts at establishing the identity of such person fail then the registered owner of the property shall be liable for any water consumed at the property.

## **15. NEW DEPOSITS**

- 15.1 All new consumers are required to pay a minimum deposit in accordance with the applicable Municipality tariff;
- 15.2 The calculation of the minimum deposit is based on a three month's estimate consumption as indicated by the consumer;
- 15.3 In respect of domestic consumers the Municipality applies four scales of tariffs to determine the deposit payable, namely:-
- a) Scale 1: 0 – 200 litres per day;
  - b) Scale 2: 201 – 500 litres per day;
  - c) Scale 3: 501 – 750 litres per day;
  - d) Scale 4: 751 – 1000 litres per day.
- 15.4 The deposit amount is calculated on the following formula:  $3 \times (\text{tariff} \times \text{estimated consumption plus basic charge and Value Added Tax})$ ;

## **16. ADDITIONAL DEPOSITS**

- 16.1 The value of the original deposit paid or any guarantees held in respect of the aforesaid deposit will be reviewed on a regular basis;
- 16.2 Upon such review the Municipality may require a consumer not previously required to pay a deposit for whatever reason, to pay a deposit on request within 10 (ten) days from the date of such request.



**17. COMMERCIAL ACCOUNTS**

- 17.1 In these instances where commercial accounts fall into arrears, the Municipality shall require:-
- a) Arrears to be paid in full before water supply is re-instated
  - b) No instalment arrangement shall be accepted for any commercial account
  - c) In such instances deposits shall be adjusted and payable either in cash or by bank guarantee
  - d) Reconnection fees and additional deposits must be paid in full before water supply is re-instated
- 17.2 The Municipality shall review consumption patterns whenever meter readings are received;
- 17.3 Should the amount of the deposit or guarantee held be deemed inadequate after such review, the Municipality shall send a letter requesting the payment of an additional deposit;
- 17.4 The value of any such increase in deposit shall be added to the next monthly account.

**18. PERSONS AND BUSINESS WHO TENDER TO THE MUNICIPALITY**

- 18.1 The Procurement Policy and Tender Conditions of the Municipality will include the following:
- a) When inviting tenders for the provision of services or delivery of goods, potential contractors may submit tenders subject to a condition that consideration and evaluation thereof will necessitate that the tenderer obtain from the municipality a certificate stating that all relevant municipal accounts owing by the tenderer and/or its directors, owners or partners have been paid or that suitable arrangements (which include the right to set off in the event of non-compliance) have been made for payment of any arrears.
  - b) No tender will be allocated to a person/contractor until a suitable arrangement for the repayment of arrears, has been made. No further debt may accrue during contract period.
  - c) A condition allowing the municipality to deduct any moneys owing to the municipality from contract payments.

**19. DOMESTIC ACCOUNTS**

- 19.1 In the event of the Municipality detecting an irregular and unacceptable payment pattern then the Municipality shall be entitled to review the deposit held in respect of residential consumers;

- 19.2 In the event of such review the relevant consumer shall be sent a request by the Municipality for the payment of an additional deposit;
- 19.3 The value of any such increase of the deposit as aforesaid shall be added to the consumer's next account.

## **20. FORFEITING DEPOSITS**

- 20.1 A deposit shall be forfeited to the Municipality if it has not been claimed within a period of 36 months from the date of termination of a service.

## **21. CLEARANCE CERTIFICATES**

- 21.1 Certificates are issued in terms of Section 118 of Systems Act
- 21.2 In addition to the afore going the Municipality shall require a deposit equivalent to the cost of three month's average consumption on water and sanitation charges (where applicable);In case of a vacant stand,
- 21.3 Upon payment of the amounts referred to in 1 and 2 above, the Municipality shall issue a clearance certificate within 5 (five) working days of the request for such certificate.

## **22. WATER AND SANITATION RATES**

- 22.1 Water and sanitation rates are an availability charge which is levied against properties where there is water reticulation and waterborne sanitation system in place is charged to the registered owner of the property
- 22.2 The water rates year commences on the 1st July of each year and terminates on the 30th June of the following year. Upon the declaration of the rates tariffs, these are advertised as required in terms of existing legislation;
- 22.3 Rate payers currently have the option of paying their rates on an annual basis or by monthly instalments. Monthly rates are payable over a maximum period of 10 months commencing on the 1st September of the rates year and terminating on the 30th June of the rates year;
- 22.4 Water rates accounts are posted by ordinary mail during September of each year and the final date for annual payments is the last working day of November in that year;
- 22.5 Water rates that are not paid by the final date incur a late payment penalty calculated at 1.25% per month on outstanding rates from the 1st December each year. In the event that these rates remain unpaid after the 31st January of the following year, a once-off collection charge equivalent to 10% of the rates outstanding at the time is levied; however, penalties continue to accrue on the outstanding rates due notwithstanding the once-off charge aforesaid;

22.6 After the final date for payment of the water rates has expired and in the event of no payment being received by the Municipality a final notice shall be despatched by registered mail to the consumer requiring the payment of the arrear amount and any penalties and interest;

22.7 Upon expiry of the period reflected in the final notice the Municipality shall :-

- a) compile a schedule of all arrear rate payers;
- b) conduct deeds offices searches in respect of ownership of property;
- c) authorise and institute the necessary tracing action in instances where the consumer's whereabouts are unknown;
- d) engage legal assistance for the institution of civil legal proceedings against the consumer.

**23. TEMPORARY MEASURES OF ASSISTANCE:**

23.1 The Municipality recognises that there are instances where rate payers face temporary hardships caused by personal circumstances, poor economic conditions, unemployment, temporary disablement or illness and in such instances the Municipality is willing to accommodate arrangements to settle outstanding arrears;

23.2 In such instances the following procedures shall apply:-

- a) consumers may approach the Municipality for arrangements to be made for a maximum period extending up to the 30th June of the current financial year, and in exceptional circumstances, up to 1 (one) month before the final date for payment of rates in respect of the next financial year;
- b) these arrangements envisage the consumer paying in equal instalments all outstanding amounts including any interest and collection charges that may have been levied by the Municipality;

23.3 Once such an arrangement has been made the consumer must sign an Acknowledgement of Debt for this purpose and should the consumer renege on this arrangement then the whole outstanding arrear amount, inclusive of penalties and interest shall become immediately due and payable and shall be subject to the normal collections procedures envisaged herein;

23.4 In exceptional circumstances and so as to ensure payment of the capital sums of rates due and in order to avoid the accrual of further legal costs and other charges, the Municipality may, by resolution waive the payment of any interest, penalties and/or collection charges for a maximum period of 6 (six) months calculated from the date of signature of the Acknowledgement of Debt.

**24. INDIGENT SUBSIDY**

- 24.1 Customers may apply for an indigent subsidy on the conditions as stipulated in the Municipality's Indigent policy.

**25. COMPLIANCE AND ENFORCEMENT**

- a) Violation of or non-compliance with this Policy will give a just cause of disciplinary steps to be taken.
- b) It will be the responsibility of Accounting Officer to enforce compliance with this Policy.

**26. EFFECTIVE DATE**

The policy shall come to effect upon approval by Council.

**27. POLICY ADOPTION**

This policy has been considered and approved by the COUNCIL OF UGU DISTRICT MUNICIPALITY as follows:

Resolution No:.....

Approval Date:.....